

**Report of the
Comptroller and Auditor General of India**

on

STATE FINANCES

for the year ended March 2014

Government of Bihar

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PREFACE

1. This Report has been prepared for submission to the Governor of Bihar under Article 151 of the Constitution.
2. Chapters I and II of this Report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2014. Information has been obtained from the Government of Bihar, wherever necessary.
3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.
4. The Report containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

Background

This Report on the finances of the Government of Bihar intends to objectively assess the financial performance of the State during 2013-14 and to provide the State Legislature with proper inputs based on audit analysis of financial data. In order to put this analysis in a proper perspective, a broad comparison of targets envisaged by the Bihar Fiscal Responsibility and Budget Management (Amendment) Act, 2010, the Thirteenth Finance Commission (ThFC) Report and the Budget Estimates of 2013-14 have been attempted.

The Report

Based on the audited accounts of the Government of Bihar for the year ended March 2014, this Report provides an analytical review of the Annual Accounts of the Government. The Report is structured in three Chapters.

Chapter-I is based on the audit of the Finance Accounts and makes an assessment of the Bihar Government's fiscal position as on 31 March 2014. It analyses the significant changes in major fiscal aggregates as compared to the previous year. It also provides an insight into trends in expenditure on interest payments, salaries and wages, pensions, subsidies and repayment of debt and borrowing patterns besides giving a brief account of Central funds transferred directly to State implementing agencies through the off-budget route.

Chapter-II is based on the audit of Appropriation Accounts and gives grant wise description of appropriations and the manner in which the allocated resources were managed by the service delivery departments. It also contains detailed review of two grants namely Grant No. 02- "Animal and Fisheries Resource Department" and Grant No. 18- "Food and Consumer Protection Department". It seeks to ascertain whether the expenditure actually incurred under the various grants is within the authorization given under the Appropriation Act.

Chapter-III is an inventory of the Bihar Government's compliance with various reporting requirements and financial rules. The report also compiles the data collected from various Government departments/organisations in support of the findings.

Audit findings

Chapter: I Finances of the State Government

Fiscal situation

- The growth of GSDP during 2013-14 was 15.84 *per cent* against the India's Gross Domestic Product (GDP) of 11.54 *per cent*.

(Paragraph 1)

- The State had a Revenue Surplus of ₹ 6441.42 crore during 2013-14. During the current year, Fiscal Deficit was increased by ₹ 1806.00 crore. It was 1.88 *per cent* of GSDP, well within the ceiling (three *per cent*) recommended by the ThFC. Further, Fiscal Deficit to GSDP ratio decreased from 2.2 *per cent* in 2012-13 to 2.4 *per cent* in 2013-14.

(Paragraph 1.1.2 and 1.11.1)

Transfer of funds to State Implementing Agencies

- During 2013-14, GoI directly transferred ₹ 9464.50 crore to the State implementing agencies which was more than the previous year by 14 *per cent*. The major recipients were District Rural Development Agencies (DRDA) (₹ 4606.37 crore i.e. 49 *per cent*), Bihar Shiksha Pariyojana Parishad (₹ 2610.13 crore i.e. 28 *per cent*) and Pradhan Mantri Gram Sadak Yojna (₹ 725.72 crore i.e. eight *per cent*).

(Paragraph 1.2.2)

Resource mobilisation

- While the Revenue Receipts (₹ 68918.65 crore) of the State grew at 15.70 *per cent* during 2013-14 over the previous year, these were less than the Budget Estimate by ₹ 11147.82 crore.

(Paragraph 1.1.1 and 1.1.3)

Quality of expenditure

- Social Sector Expenditure as a proportion of Aggregate Expenditure in the State was less than average of General Category States during 2013-14.

(Paragraph 1.7.1)

- Capital Expenditure (CE) increased to ₹ 14001 crore in 2013-14 from ₹ 9585 crore in 2012-13, while, the percentage of Capital Expenditure on the selected Economic Services to total expenditure increased from 40.49 *per cent* in 2012-13 to 48.29 *per cent* in 2013-14. However, decrease was observed mainly under Health and Family Welfare in Social Services and Irrigation and Flood Control and Transport in Economic Services.

(Paragraph 1.1.1 and 1.7.2)

- Every year, huge amount of loans was given by the Government to different institutions/organisations of the State but its recovery was negligible leading to a huge balance of repayments in arrears of ₹ 21379.36 crore at the end of March 2014.

(Paragraph 1.8.3)

Fiscal Liabilities

- Fiscal liabilities of the State increased from ₹ 58689.91 crore in 2009-10 to ₹ 86939.10 crore in 2013-14. During the year, the revenue surplus increased by ₹ 1341 crore whereas fiscal deficit increased from ₹ 6545 crore in 2012-13 to ₹ 8351 crore in 2013-14. The ratio of fiscal deficit to GSDP (0.024) was, however, well within three *per cent* as laid down in its FRBM Act and projections recommended by the ThFC for the year 2013-14. The State Government had not yet established a Guarantee Redemption fund.

(Paragraph 1.9.2, 1.9.4 and 1.11.1)

Chapter: II Financial management and budgetary control

Large Savings due to improper Budget estimation

- There were large savings of ₹ 31479.52 crore (27.82 per cent) against total budget provision of ₹ 113152.92 crore during 2013-14 indicating improper budget provision estimation. Large savings under various schemes/sub-heads may adversely affect the implementation of development programmes in the State. Persistent savings for the last five years were also noticed in 10 departments performing Social and Economic Services.

(Paragraph 2.2 and 2.3.2)

Advances from Contingency Fund

- Advances amounting ₹ 689.79 crore were withdrawn on 51 occasions from Contingency Fund during 2013-14 to meet expenditure which was not of unforeseen nature.

(Paragraph 2.6)

Excess over provisions requiring regularisation

- Excess expenditure of ₹ 1366.95 crore was incurred over provisions during 1977-78 to 2010-11, which requires regularisation under Article 205 of the Constitution of India.

(Paragraph 2.3.3)

Non-reconciliation of Departmental figures

- The Controlling Officers did not reconcile ₹ 59020.53 crore (exceeding ₹ 10 crore in each case) under 71 Major Heads, with the books of the Accountant General (A&E), Bihar during 2013-14.

(Paragraph 2.5)

Deficiencies in Budgetary controls in Animal and Fisheries Resource and Food and Consumer Protection Departments

- The Animal and Fisheries Resource and Food and Consumer Protection Departments were not following the provisions of the Budget Manual resulting in lack of budgetary control in the Department.

(Paragraph 2.9 and 2.10)

Chapter: III Financial Reporting

Unadjusted Abstract Contingent bills

- Significant amount of ₹ 3801.30 crore drawn on Abstract Contingent (AC) bills remained outstanding as of March 2014 due to non-submission of Detailed Contingent (DC) bills.

(Paragraph 3.1)

Delay in furnishing Utilisation Certificates

- Utilisation certificates (UCs) of ₹ 59113.55 crore against the GIA bills drawn by different departments were outstanding as of 31 March 2014. Non-receipt of UCs against the GIA bills for huge amounts indicates failure of the departmental officers to comply with the rules and procedures to ensure timely utilisation of the grants for the intended purpose.

(Paragraph 3.2)

Delay in submission of Accounts/Audit Reports of authorities or bodies for certification

- There was delay of nine months to over three years in submission of Accounts/Audit Reports by all the four authorities or bodies for certification.

(Paragraph 3.3)

Non-adjustment of Temporary advances and Imprest

- Temporary advances and Imprest of ₹ 221.30 crore drawn upto 31 March 2014 by eight Departments remained to be adjusted.

(Paragraph 3.5)

CHAPTER I

FINANCES OF THE STATE GOVERNMENT

1. Profile of Bihar

Bihar is a landlocked State, bounded by West Bengal in the east, Uttar Pradesh in the west, Jharkhand in the south and a long international border with Nepal in the north. It is the twelfth largest State in India in terms of geographical size (94163 sq. km) and the third largest by population. The State of Bihar has 38 districts.

Economy of Bihar is primarily agrarian and the State does not possess any significant mineral wealth. As indicated in *Appendix 1.1*, the density of population has increased from 881 persons per sq. km (2001) to 1102 persons per sq. km (2011). Bihar has higher poverty levels as compared to the all-India average. However, the State has shown higher economic growth for the period 2004-05 to 2013-14 as the compound annual growth rate (CAGR) of its Gross State Domestic Product has been 17.93 *per cent* as compared to 15.49 *per cent* amongst the General Category States¹. During this period, its population also grew by 13.96 *per cent* against the average growth² of 12.94 *per cent* in General Category States. The per capita income CAGR for the period 2004-05 to 2013-14 in Bihar at 16.23 *per cent* has been higher than that of the General Category States at 14.88 *per cent*.

Gross State Domestic Product (GSDP)

GSDP is the market value of all officially recognised final goods and services produced within the State in a given period of time. The growth of GSDP of the State is an important indicator of the economy of the State as it indicates the standard of living of the State's population. The trends in annual growth of India's Gross Domestic Product (GDP) and State's GSDP at current prices (2004-05 base year) are given in **Table 1.1**.

Table 1.1: Gross State Domestic Product

Year	2009-10	2010-11	2011-12	2012-13	2013-14
India's GDP (₹ in crore)	6108903	7248860	8391691	9388876	10472807
Growth rate of GDP (percentage) of India	15.18	18.66	15.77	11.88	11.54
State's GSDP (₹ in crore)	162923	203555	243269	296153	343054
Growth rate of GSDP (percentage) of State	14.51	24.94	19.51	21.74	15.84

(Source: Economics and Statistics Data of Central & State Government)

¹ States other than 11 states termed as Special Category States (Arunachal Pradesh, Assam, Jammu & Kashmir, Himachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand).

² The all India average of General Category States has been calculated on the basis of figures provided by 16 General Category States (excluding Delhi, Goa and Puducherry).

1.1 Introduction

This chapter provides a broad perspective of the finances of the Government of Bihar during the current year. It analyses the significant changes in the major fiscal aggregates relative to the previous year keeping in view the overall trends during the last five years. The structure and form of Government accounts have been explained in *Appendix 1.2 Part A* and the layout of the Finance Accounts is depicted in *Appendix 1.2 Part B*. This analysis has been made based on the Finance Accounts of the State and information obtained from the State Government. In order to comply with the recommendation of the Thirteenth Finance Commission (ThFC), the State Government enacted the Bihar Fiscal Responsibility and Budget Management (Amendment) Act, 2010 (FRBM) as given in *Appendix 1.3 Part A*. The methodology adopted for assessment of the fiscal position and norms/ceilings prescribed by the FRBM (Amendment) Act, 2010 are given in *Appendix 1.3 Part B*.

1.1.1 Summary of fiscal transactions

Table 1.2 presents the summary of the State Government's fiscal transactions during the current year (2013-14) *vis-à-vis* the previous year (2012-13), while *Appendix 1.4* provides details of receipts and disbursements as well as the overall fiscal position during the current year.

Table 1.2: Summary of Fiscal Operations in 2013-14

(₹ in crore)

Receipts	2012-13	2013-14	Disbursements	2012-13	2013-14		
Section-A: Revenue					Non-Plan	Plan	Total
Revenue Receipts	59566.66	68918.65	Revenue Expenditure	54466.15	43381.02	19096.21	62477.23
Tax revenue	16253.08	19960.68	General services	18645.11	21896.37	122.10	22018.47
Non-tax revenue	1135.27	1544.83	Social services	23107.37	12680.96	13713.89	26394.85
Share of Union Taxes/Duties	31900.39	34829.11	Economic services	12709.96	8799.84	5260.22	14060.06
Grants from Government of India	10277.92	12584.03	Grants-in-aid and Contributions	3.71	3.85	0.00	3.85
Section-B: Capital & Others							
Misc. Capital Receipts	0.00	0.00	Capital outlay	9584.52	96.64	13904.36	14001.00
Recoveries of Loans and Advances	24.70	15.03	Loans and Advances disbursed	2085.95	109.83	697.55	807.38
Public debt receipts	9553.96	9907.09	Repayment of Public Debt	3069.96			3119.56
Inter State Settlement	0.00	0.00	Inter State Settlement	0.00			0.00
Contingency Fund	2250.00	1450.43	Contingency Fund	2250.00			1450.43
Public Account receipts	27066.21	33457.78	Public Account disbursements	24798.82			29452.57
Opening Cash Balance	1509.45	3715.58	Closing Cash Balance	3715.58			6156.39
Total	99970.98	117464.56	Total	99970.98			117464.56

(Source: Finance Accounts of the State for the year 2013-14)

The significant changes during 2013-14 over the previous year are given below:

- Revenue receipts during the year increased by 15.70 *per cent* (₹ 9351.99 crore). The increase was due to increase in own tax revenue by 22.81 *per cent* (₹ 3707.60 crore) and State's share of Union taxes and duties by 9.18 *per cent* (₹ 2928.72 crore).
- State's own tax revenue (₹ 19960.68 crore) exceeded the ThFC assessment (₹ 11933.07 crore) by 67.27 *per cent* (₹ 8027.61 crore) and below the Budget estimate (₹ 20962.70 crore) by 4.78 *per cent* (₹ 1002.02 crore). The increase in own tax revenue was mainly due to increase in Taxes on Goods and Passengers by 125.10 *per cent* (₹ 2417.00 crore), Stamps Duty and Registration fees by 24.80 *per cent* (₹ 539.00 crore), State Excise by 30.37 *per cent* (₹ 738.00 crore), Taxes on vehicles by 24.37 *per cent* (₹ 164.00 crore).
- Non-tax revenue (NTR) (₹ 1544.83 crore) increased by 36.08 *per cent* (₹ 409.56 crore) over the previous year. However, the NTR was 54.78 *per cent* (₹ 1871.25 crore) below the Budget estimate (₹ 3416.08 crore) and 27.56 *per cent* (₹ 587.66 crore) below the assessment made by ThFC (₹ 2132.49 crore). The increase in non-tax revenue was mainly owing to increase in contributions and recovery towards pension and other retirement benefits by ₹ 249.14 crore and ₹ 102.36 crore in Interest Receipts.
- Revenue expenditure (₹ 62477.23 crore) during the year increased by 14.71 *per cent* (₹ 8011.08 crore). The increase was mainly due to increase in expenditure on General Services by 18.09 *per cent* (₹ 3373.36 crore), Social Services by 14.23 *per cent* (₹ 3287.48 crore) and Economic Services by 10.62 *per cent* (₹ 1350.10 crore). However, Revenue expenditure during the year was 14.72 *per cent* (₹ 10780.39 crore) below the budget estimate (₹ 73257.62 crore) for the year 2013-14.
- During the year, the Non-Plan expenditure (revenue and capital) increased by 15.43 *per cent* (₹ 5810.83 crore) and the Plan expenditure (revenue and capital) increased by 25.08 *per cent* (₹ 6616.73 crore), when compared with the year 2012-13.
- Recoveries of loans and advances decreased by 39.15 *per cent* (₹ 9.67 crore). Similarly disbursements of loans and advances decreased by 61.29 *per cent* (₹ 1278.57 crore). This resulted in a net decrease in disbursements by ₹ 1288.24 crore over the previous year.
- Capital expenditure increased by 46.08 *per cent* (₹ 4416.48 crore) during the year.
- Public Account receipts increased by 23.61 *per cent* (₹ 6391.57 crore) whereas disbursements increased by 18.77 *per cent* (₹ 4653.75 crore). This resulted in a net increase in the Public Account by ₹ 1737.82 crore over the previous year.
- The receipts under Public Debt increased by 3.70 *per cent* (₹ 353.13 crore) whereas its repayment increased by 1.62 *per cent* (₹ 49.60 crore) resulting into net increase in Public Debt by ₹ 303.53 crore.

- The net impact of these transactions led to an increase of cash balance by 65.69 *per cent* (₹ 2440.81 crore) at the end of the year.

1.1.2 Review of the fiscal situation

The Government of Bihar had enacted the Bihar Fiscal Responsibility and Budget Management Act, 2006. FRBM Act 2006 was amended in the year 2010 and named as “The Bihar Fiscal Responsibility and Budget Management (Amendment) Act, 2010”.

In compliance to this Act, State Government had prepared (February 2014) Medium Term Fiscal Plan (MTFP) with projection for the period 2013-14. In line with the recommendation of the Thirteenth Finance Commission (ThFC), the State was to eliminate revenue deficit and contain the fiscal deficit as a percentage of Gross State Domestic Product (GSDP) within three *per cent*.

Section (12) of FRBM Act 2006 stipulates that the State Government will make rules for carrying out the provisions of this Act by issue of notification. But no rules have been framed under the Act till September 2014.

Table 1.3: Review of the Fiscal Situation

Fiscal variables	2013-14				
	ThFC targets for the State	Targets as prescribed in FRBM Act	Targets proposed in the Budget	Projections made in Five Year Fiscal plan/MTFP	Actuals
Revenue Deficit(-)/ Surplus (+) (₹ in crore)	0.00	0.00	6808.85	6808.85	6441.42
Fiscal Deficit/ GSDP (in <i>per cent</i>)	3.00	3.00	2.79	2.79	1.88
Ratio of total outstanding debt of the Government to GSDP (in <i>per cent</i>)	43.00	43.00	21.18	20.96	25.34

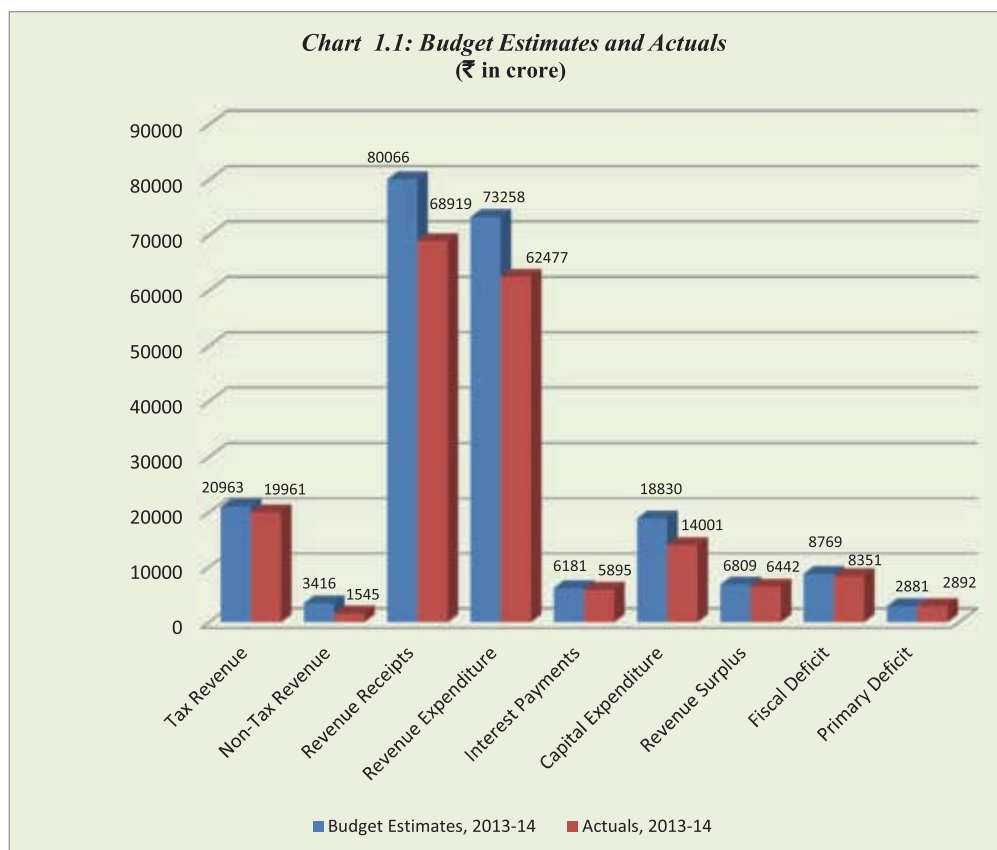
(Source: ThFC, FRBM Act, Budget and MTFP figures for the year 2013-14)

The State Government had revenue surplus since 2008-09 to 2013-14. The fiscal deficit as a percentage of GSDP was well within the limit prescribed in the FRBM Act.

1.1.3 Budget estimates and actuals

The budget presented by the State Government provides descriptions of projections or estimations of revenue and expenditure for a particular fiscal year. The importance of accuracy in the estimation of revenue and expenditure is widely accepted in the context of effective implementation of fiscal policies for overall economic management. Deviations from the Budget Estimate are indicative of non-attainment and non-optimisation of the desired fiscal objectives.

A **Chart 1.1**: representing the Budget Estimates and actuals for some important Fiscal Parameters for the year 2013-14 are depicted below. The details of actual *vis-à-vis* Budget Estimates are also given in **Appendix 1.5**.



(Source: Budget and State Finance Accounts for the year 2013-14)

The above chart indicates that during 2013-14 the following variations in the actuals against the BE took place as discussed below:

- Revenue receipts were lower than the projections made in the Budget Estimate by ₹ 11147 crore (14 per cent) mainly as a result of decrease in non-tax revenue by ₹ 1871 crore (55 per cent) and Tax revenue by ₹ 1002 crore (five per cent) as compared to Budget Estimate.
- Revenue expenditure and capital expenditure were less than the Budget Estimate by ₹ 10780 crore (15 per cent) and ₹ 4829 crore (26 per cent) respectively. The variation in revenue expenditure was due to less expenditure of ₹ 117.09 crore under General services, ₹ 24.21 crore under Social services and ₹ 54.90 crore under Economic services.
- Revenue surplus was less than the Budget Estimate by ₹ 367 crore (five per cent) mainly due to decrease in revenue receipts by ₹ 11147 crore than the projections made in the Budget Estimate and decrease of ₹ 10781 crore in revenue expenditure over the projection made in the Budget Estimate.
- Fiscal deficit was less by ₹ 418 crore over the projections made in the Budget Estimates (₹ 8769 crore) mainly due to increase in revenue surplus by ₹ 1341 crore than that of previous year.
- Primary deficit increased by ₹ 11 crore over the projection made in the Budget Estimate.

1.1.4 Gender Budgeting

Gender Budgeting was introduced by the State Government in 2008-09. Gender Budget of the State discloses the expenditure proposed to be incurred on schemes which are designed to benefit women fully or partly.

The year wise allocations in the gender budget document and utilisation thereof are detailed in **Table 1.4:**

Table 1.4: Gender budgetary allocation and utilisation during 2008-14

(₹ in crore)

Year	Outlay Under			Expenditure under			Percentage of utilisation
	Category 1	Category 2	Total	Category 1	Category 2	Total	
2008-09	1115.85	3727.01	4842.86	907.27	1765.22	2672.49	55
2009-10	1949.14	2321.89	4271.03	1506.80	2115.98	3622.78	85
2010-11	1805.72	3481.91	5287.63	1678.78	3478.52	5157.30	98
2011-12	2189.85	5979.44	8169.29	2005.04	3996.16	6001.20	73
2012-13	2622.80	6488.48	9111.28	1907.51	5923.77	7831.28	86
2013-14	3130.60	8250.00	11380.60	2569.54	6387.67	8957.21	79

(Source: Information furnished by the State Government)

(Category 1- Budgetary allocation for schemes designed to benefit women to the extent of 100 per cent of allocation. Category 2- Budgetary allocation for schemes designed to benefit women to the extent of 30 per cent of allocation.)

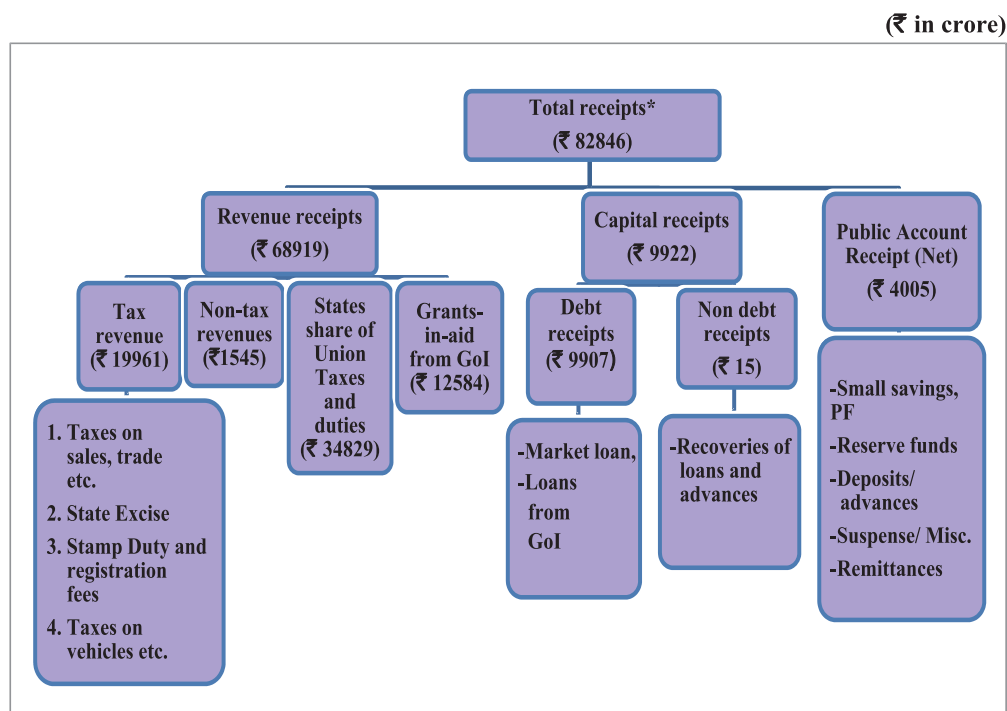
It can be seen from the table that the funds earmarked for the benefit of women were utilised from 55 per cent to 98 per cent during the period.

However, for the proper implementation, monitoring and evaluation of the schemes being carried out under gender budgeting, the State Government has not constituted any dedicated gender budgeting cell at the State level. The State Government was also not in a position to provide details of beneficiaries of gender budgeting. In the absence of details of beneficiaries, it could not be ascertained whether the gender budgeting was serving as a tool for upliftment of the women in the State.

1.2 Resources of the State

1.2.1 Resources of the State as per Annual Finance Accounts

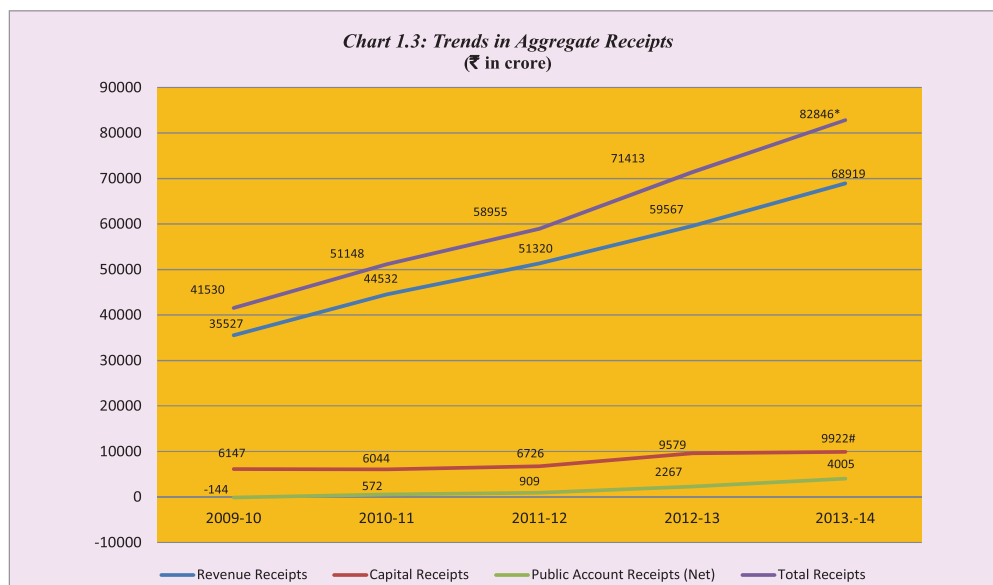
Revenue and Capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union taxes and duties and grants-in-aid from the Government of India (GoI). Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/ commercial banks) and loans and advances from GoI. Besides, the funds available in the Public Accounts after disbursement is also utilised by the Government to finance its deficit. **Table 1.2** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts while **Chart 1.2** depicts the trend in various components of the receipts of the State during 2013-14.

Chart 1.2: Components and Sub-components of resources

(Source: Finance Accounts of the State for the year 2013-14)

* Total receipts include Revenue receipts, Capital receipts and Public Account receipts (net).

The **Chart-1.3** depicts the trend of receipts during 2009-14 and **Chart 1.4** indicates the composition of these receipts during 2013-14.



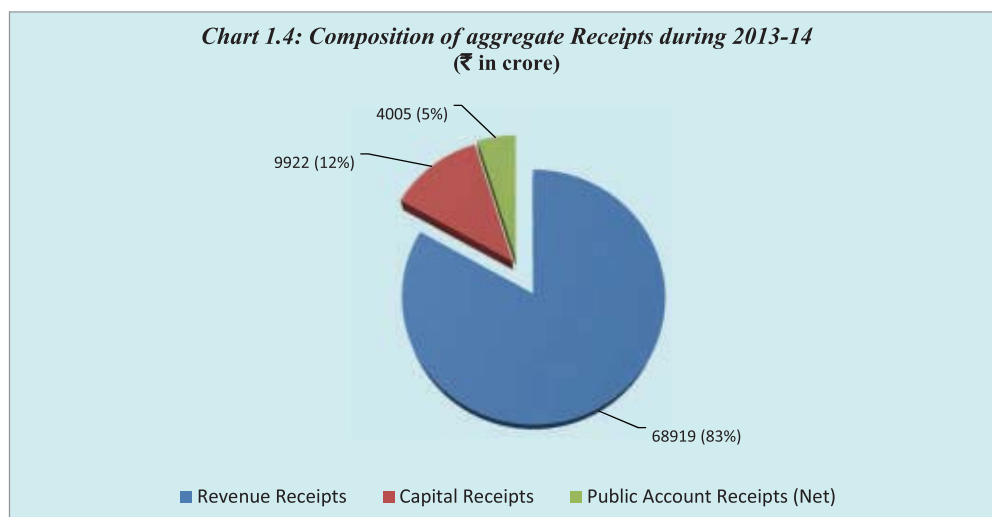
(Source: Finance Accounts of the State for the respective years)

* Total receipts include Revenue receipts, Capital receipts and Public Account receipts (Net).

Capital receipts include Public Debt Receipts, Recovery of Loans and Advances and Inter State Settlement.

Total receipts increased by 99 *per cent* from ₹ 41530 crore in 2009-10 to ₹ 82846 crore in 2013-14. Further, there was an increase of receipts over the previous year by ₹ 11433 crore (16 *per cent*).

The following chart depicts the status of composition of receipts during 2013-14 as a percentage to the total receipts (₹ 82846 crore):



(Source: Finance Accounts of the State for the year 2013-14)

The share of revenue receipts in total receipts during 2013-14 was at 83 *per cent* and it increased by 16 *per cent* from ₹ 59567 crore in 2012-13 to ₹ 68919 crore in 2013-14.

The share of Capital receipts in total receipts during 2013-14 was 12 *per cent* and it increased by four *per cent* from ₹ 9579 crore in 2012-13 to ₹ 9922 crore in 2013-14.

Public Account Receipts represent the receipts for which the Government acts as banker /trustee for the Public money. It would be seen from the chart above that on an average, it constituted five *per cent* of the total receipts during 2013-14. During 2013-14, there was 77 *per cent* growth in Public Account Receipts (Net) as compared to the previous year.

1.2.2 Funds transferred to State Implementing Agencies outside the State Budget

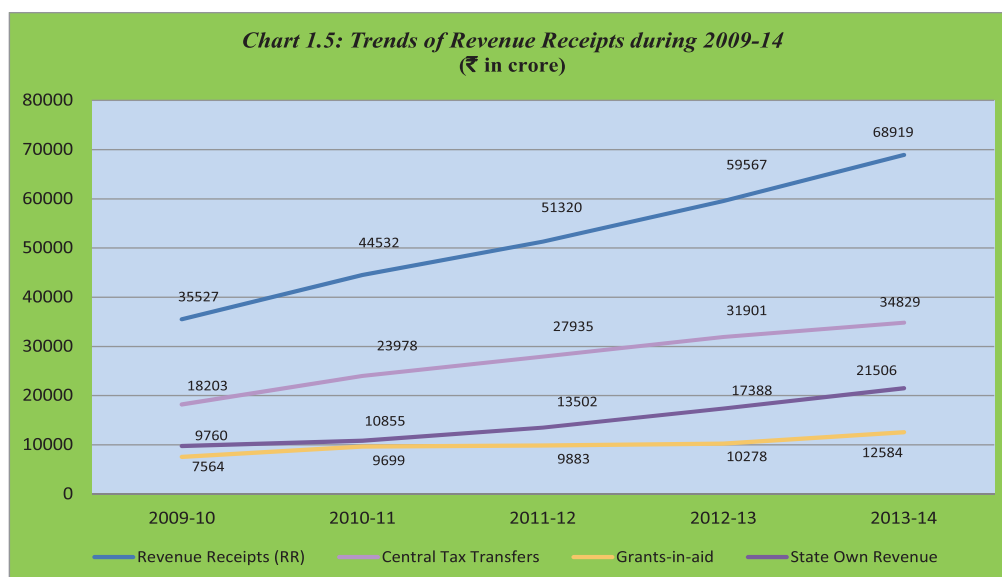
GoI has been transferring a sizeable quantum of funds directly to the State implementing agencies³ for implementation of various schemes/programmes in social and economic sectors, which are recognised as critical. As in the present mechanism these funds are not routed through the State Budget/State Treasury System and these are not reflected in the accounts of the Government. As such, the Annual Finance Accounts of the State do not provide a complete picture of the resources under the control of the State Government. To present the holistic picture on availability of aggregate resources, funds directly transferred to State Implementing Agencies are presented in **Appendix 1.6**.

³ State implementing agencies include any organisation/institution including Non-Governmental organisation which is authorised by the State Government to receive funds from Government of India for implementing specific programmes in the State.

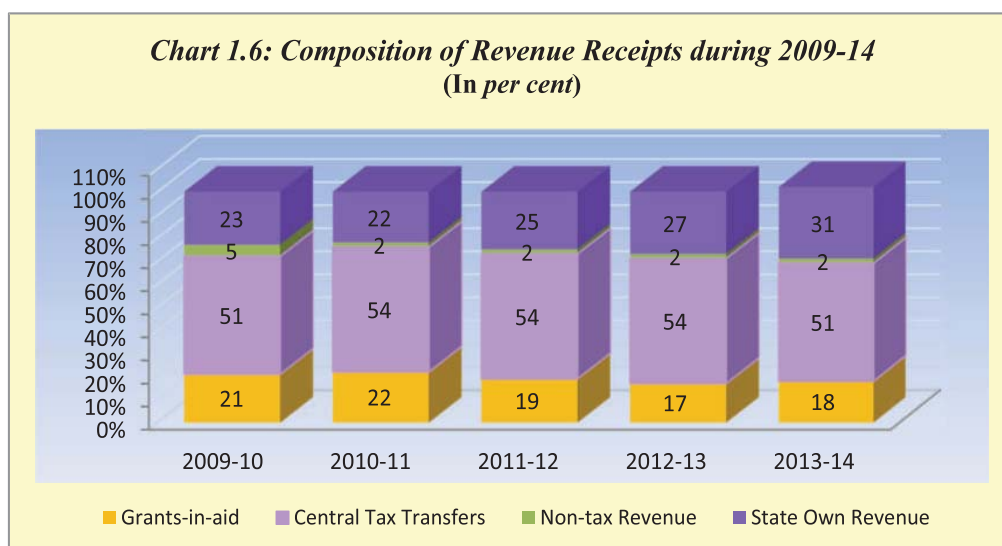
During the year 2013-14 the GoI directly transferred ₹ 9464.50 crore to the State implementing agencies which was more than the previous year by 14 *per cent*. The major recipients were District Rural Development Agencies (DRDA) (₹ 4606.37 crore i.e. 49 *per cent*), Bihar Shiksha Pariyojana Parishad (₹ 2610.13 crore i.e. 28 *per cent*) and Pradhan Mantri Gram Sadak Yojna (₹ 725.72 crore i.e. eight *per cent*).

1.3 Revenue Receipts

Statement-11 of the Finance Accounts details the revenue receipts of the Government. The State's revenue receipts consist of its own tax and non-tax revenue, central tax transfers and grants-in-aid from GoI. The trends and composition of revenue receipts over the period 2009-14 are presented in *Appendix 1.7* and also depicted in **Charts 1.5** and **1.6** respectively.



(Source: Finance Accounts of the State for the respective years)



(Source: Finance Accounts of the State for the respective years)

The **Charts 1.5** and **1.6** indicate the following:

- Revenue receipts showed progressive increase from ₹ 35527 crore in 2009-10 to ₹ 68919 crore in 2013-14. The share of GIA from the GoI decreased from 21 *per cent* in 2009-10 to 18 *per cent* in 2013-14.
- State's own resources consist of tax revenue and non-tax revenue. The share of tax revenue in revenue receipt ranged between 22 to 31 *per cent* during 2009-14. The State had achieved a high growth of Central Tax Transfer, which was 54 *per cent* from 2010-11 to 2012-13 except during 2009-10 and 2013-14 when it was 51 *per cent*. Non-Tax Revenue as a percentage of Revenue Receipt had five *per cent* in 2009-10 but came down and remained constant at two *per cent* from 2010-11 to 2013-14.

The trends of revenue receipts relative to GSDP are presented in **Table 1.5**.

Table 1.5: Trends in Revenue Receipts relative to GSDP

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue Receipts (RR) (₹ in crore)	35527	44532	51320	59567	68919
Rate of growth of RR (<i>per cent</i>)	7.72	25.35	15.24	16.07	15.70
State's own tax (₹ in crore)	8090	9870	12612	16253	19961
Rate of growth of State's own tax (<i>per cent</i>)	31.05	22.00	27.78	28.87	22.81
GSDP (₹ in crore)	162923	203555	243269	296153	343054
Rate of growth of GSDP (<i>per cent</i>)	14.51	24.94	19.51	21.74	15.84
R R/GSDP (<i>per cent</i>)	21.81	21.88	21.10	20.11	20.09
Buoyancy Ratios⁴					
Revenue Buoyancy w.r.t. GSDP	0.53	1.02	0.78	0.74	0.99
State's own tax buoyancy w.r.t. GSDP	2.14	0.88	1.42	1.33	1.44

(Source: Finance Accounts of the State for the respective years)

The growth rate of revenue receipts of the State was in double digits during the period 2009-14 except in 2009-10 (7.72 *per cent*). It declined from 25.35 *per cent* in 2010-11 to 15.70 *per cent* in 2013-14.

The State's own tax buoyancy ratio with reference to GSDP ranged between 0.88 *per cent* and 2.14 *per cent* during the year 2009-10 and 2013-14.

1.3.1 State's Own Resources

As the State's share in Central taxes and grants-in-aid are determined on the basis of recommendations of the Finance Commission, the State's performance in mobilisation of resources was assessed in terms of its own resources comprising own tax and non-tax sources.

The State's actual tax and non-tax revenues (NTR) for the year 2013-14 *vis-a-vis* assessment made by ThFC and State Government Budget projection are given in **Table 1.6** below:

Table 1.6: Projections and Actual receipt during 2013-14

	ThFC Projection	Budget projections	Actuals
Tax revenue	11933.07	20962.70	19960.68
Non-tax revenue	2132.49	3416.08	1544.83

(Source: State Finance Accounts, Budget and ThFC figures for 2013-14)

⁴ Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one per cent.

Though the State's tax revenue during 2013-14 exceeded the ThFC projections by ₹ 8027.61 crore and was less than the budget projections by ₹ 1002.02 crore, the non-tax revenue was alarmingly less than the projections of the ThFC and the State's budget projections by ₹ 587.66 crore and ₹ 1871.25 crore respectively which indicates unrealistic budget projections by the State. The Non Tax Revenue collection during 2013-14 was higher than the previous year by ₹ 409.56 crore, mainly owing to increase in contributions and recovery towards pension and other retirement benefits ₹ 249.14 crore and Interest receipts ₹ 102.36 crore.

1.3.1.1 Tax Revenue

The tax revenues of the State increased by 147 per cent from ₹ 8090 crore in 2009-10 to ₹ 19961 crore during 2013-14. Major components of increase are shown in **Table 1.7** and **Chart 1.7**.

Table 1.7: Components of State's Own Tax Resources during 2009-14

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14	Percentage of increase over previous year
Taxes on Sales, Trade, etc.	3839	4557	7476	8671	8453	(-) 3
State Excise	1082	1523	1981	2430	3168	30
Stamps Duty and Registration fees	998	1099	1480	2173	2712	25
Taxes on Vehicles	345	456	569	673	837	24
Land Revenue	124	139	168	205	202	(-) 1
Taxes on Goods and Passengers	1613	2006	828	1932	4349	125
Other Taxes	89	90	110	169	240	42
Total	8090	9870	12612	16253	19961	23

(Source: Finance Accounts of the State for the respective years)

Chart 1.7: Major Component of Tax Revenue during 2009-14
(₹ in crore)



(Source: Finance Accounts of the State for the respective years)

Appendix 1.7 presents the time series data on the State Government finances during 2009-14. A perusal of the components of tax revenue in the **Appendix** reveals that:

- The revenue from taxes on sales, trade etc. comprised the major share of tax revenue and it decreased from 48 *per cent* in 2009-10 to 42 *per cent* 2013-14.
- The share of State Excise increased from 13 *per cent* in 2009-10 to 16 *per cent* in 2013-14.
- The share of Stamps Duty and Registration Fees increased from 12 *per cent* in 2009-10 to 14 *per cent* in 2013-14.
- The share of Taxes on Vehicles remained constant at four *per cent* from 2009-10 to 2013-14 except 2010-11.
- The share of Taxes on Goods and Passengers also increased from 20 *per cent* in 2009-10 to 22 *per cent* in 2013-14.
- The share of Other Taxes remained constant at one *per cent* during 2009-14.

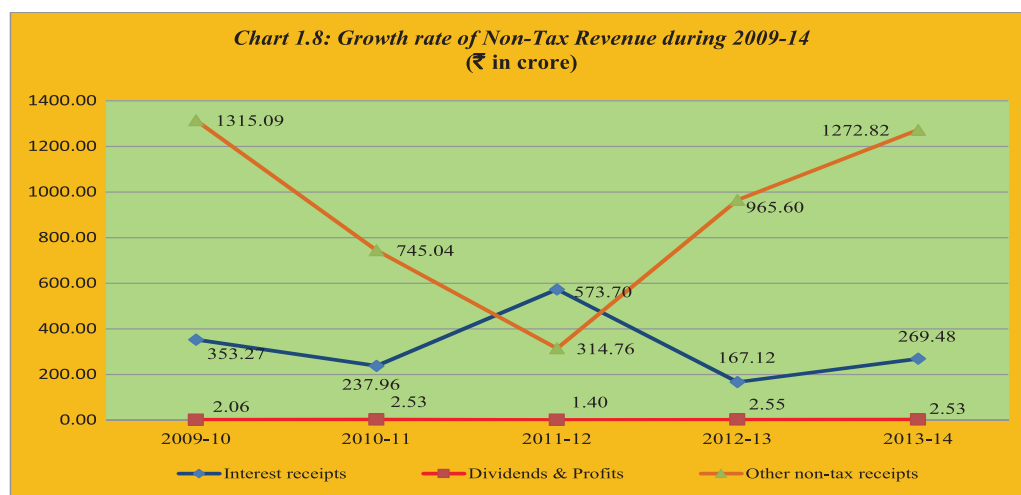
1.3.1.2 Non-Tax Revenue

Non-Tax Revenue (₹ 1545 crore) constituted 2.24 *per cent* of total revenue receipts during 2013-14. NTR collection was higher by ₹ 410 crore than the previous year. Comparative study of various component of Non-tax Revenue from 2009-10 to 2013-14 is shown in **Table 1.8** and **Chart 1.8**. Analysis of Non-Tax Revenue Receipts revealed that there was an increase in contributions and recoveries towards Pension and other Retirement benefits (₹ 249 crore) and in Interest receipts (₹ 102 crore).

Table 1.8: Growth rate of Non-Tax Revenue

Revenue Head (NTR)	2009-10	2010-11	2011-12	2012-13	2013-14	(₹ in crore) Percentage increase over previous year
Interest receipts	353.27	237.96	573.70	167.12	269.48	61.25
Dividends & Profits	2.06	2.53	1.40	2.55	2.53	(-) 0.78
Other non-tax receipts	1315.09	745.04	314.76	965.60	1272.82	31.82
Total	1670.42	985.53	889.86	1135.27	1544.83	36.08

(Source: Finance Accounts for the State for the respective years)



(Source: Finance Accounts of the State for the respective years)

1.3.2 Grants-in-aid from GoI

Grants-in-aid from GoI increased from ₹ 7564.16 crore in 2009-10 to ₹ 12584.03 crore in 2013-14 as shown in **Table 1.9**.

Table 1.9: Grants-in-aid from GoI

Particulars	(₹ in crore)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Non-Plan Grants	2256.20	1924.78	2562.62	2412.58	3288.13
Grants for State Plan Schemes	3720.97	5456.95	5065.39	5051.97	6238.39
Grants for Central Plan Schemes	137.71	175.70	95.78	35.69	136.65
Grants for Centrally Sponsored Schemes	1449.28	2141.13	2159.19	2777.68	2920.86
Grants for Special Plan Schemes	0.00	0.00	0.00	0.00	0.00
Total	7564.16	9698.56	9882.98	10277.92	12584.03
Percentage of increase over previous year	(-) 5.00	28.22	1.90	4.00	22.44
Revenue Receipts	35527	44532	51320	59567	68919
Total grants as a percentage of Revenue Receipts	21.29	21.78	19.26	17.25	18.26

(Source: Finance Accounts of the State for the respective years)

The increase of GoI Grants by ₹ 2306.11 crore in 2013-14 over the previous year was due to increase in Grants-in-aid for Centrally Sponsored Schemes (₹ 143.18 crore), Grants for non-plan (₹ 875.55 crore) and Central Plan Schemes (₹ 100.96 crore). The grants-in-aid as a percentage of revenue receipts has been declined in 2011-12 and 2012-13 but increased in 2013-14 which indicates dependency upon the Grants from GoI.

1.3.3 Debt waiver under the debt consolidation and relief facilities

The ThFC had framed a scheme of debt relief of central loans called the Debt consolidation and relief facilities based on the fiscal performance of the State linked to the reduction of deficits in the States. The ThFC had extended this facilities to few States which includes GoB. Under this scheme, GoB availed Debt consolidation and relief facilities during 2013-14, as interest relief of ₹ 12.60 crore on National Small Savings Fund loan from GoI.

1.3.4 Central Tax transfers

The ThFC had recommended the State's share of Central Taxes to be increased to 32 *per cent* from 30.50 *per cent* recommended by Twelfth Finance Commission. The State's share in the net proceeds of Central Tax (excluding Service Tax) and net proceeds of Service Tax has been fixed at 10.917 and 11.089 *per cent* respectively. The share of Union Taxes received during 2013-14 (₹ 34829.11 crore) was less (by ₹ 3151.87 crore) than the estimate (₹ 37980.98 crore). However there was an increase in State's share of Union Taxes and duties by ₹ 2929 crore over previous year mainly under Corporation Tax (₹ 255 crore), Taxes on income other than Corporation Tax (₹ 853 crore), Service Tax (₹ 1016 crore) and Customs (₹ 382 crore).

1.3.5 Optimisation of the ThFC Grants

The ThFC had recommended ₹ 2800.04 crore as transfer to the State during 2013-14. The actual release of fund and utilisation of the transfer to the State on the recommendation of the ThFC are summarised in the **Table 1.10**.

Table 1.10: Position of the transfer and expenditure

(₹ in crore)					
Sl. No.	Transfers	Recommendation of ThFC	Actual release	Expenditure	Unutilized Grants
1.	Basic Grant (ULB)	108.86	111.35	111.35	0.00
2.	Performance Grants (ULB)	74.36	0.00	0.00	0.00
3.	Basic Grant (PRI)	740.77	757.75	757.75	0.00
4.	Performance Grant (PRI)	506.04	371.52	371.52	0.00
5.	Roads & Bridges	119.00	119.00	119.00	0.00
6.	Elementary education	946.00	946.00	946.00	0.00
7.	Disaster relief	295.41	295.41	295.41	0.00
8.	Environment (Forest) related grant	9.60	4.06	4.06	0.00
9.	Reduction in the Infant Mortality Rate	0.00	10.38	0.00	10.38
Total		2800.04	2615.47	2605.09	10.38

(Source: Information furnished by Government of Bihar)

Analysis of above information pertaining to releases made by GoI in pursuance of ThFC recommendations during 2013-14 and its utilisation under the respective heads of accounts by the State Government showed that against release of ₹ 2615.47 crore, ₹ 2605.09 crore (99.60 *per cent*) was expended during 2013-14 leaving unspent balance of ₹ 10.38 crore. The entire amount of GIA of ₹ 10.38 crore for reduction in the Infant Mortality Rate remained unutilised.

1.4 Capital Receipts

Capital Receipt increased from ₹ 6148 crore in 2009-10 to ₹ 9922 crore (61 *per cent*) in 2013-14. The trends in growth and composition of Capital Receipts are given in **Table 1.11**.

Table 1.11: Trends in growth and composition of receipts

(₹ in crore)					
Sources of State's Receipts	2009-10	2010-11	2011-12	2012-13	2013-14
Capital Receipts (CR)	6148	6044	6726	9579	9922
Miscellaneous Capital Receipts	Nil	Nil	Nil	Nil	Nil
Loans and advances from GoI	764.32	781.53	826.56	508.02	549.66
Recovery of Loans and Advances	13	12	23	25	15
Public Debt Receipts	6134	6032	6628	9554	9907
Rate of growth of public debt receipts	03	(-) 2	10	44	04
Rate of growth of non-debt capital receipts	-	-	-	-	-
GSDP	162923	203555	243269	296153	343054
Rate of growth of GSDP	14.51	24.94	19.51	21.74	15.84
Rate of growth of CR (<i>per cent</i>)	04	(-) 2	11	42	04

(Source: Finance Accounts of the State for the respective years)

1.4.1 Recoveries of loans and advances

Recovery of loans and advances decreased by 39.15 *per cent* from ₹ 24.70 crore in 2012-13 to ₹ 15.03 crore in 2013-14. The recovery mainly consists of loans for co-operatives ₹ 0.65 crore, other loans ₹ 0.30 crore and loans to Government Servants ₹ 14.08 crore.

1.4.2 Debt Receipts from internal sources

Public debt receipts increased from ₹ 9554 crore in 2012-13 to ₹ 9907 crore (four *per cent*) in 2013-14 which mainly consists of Market loan ₹ 6500 crore, loans from Financial Institutions ₹ 1471 crore and special securities issued to National Small Savings Fund of Central Government ₹ 1386 crore and loans for State Plan Schemes ₹ 550 crore.

1.5 Public Account Receipts (Net)

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State legislature and the Government is acting as a banker. The balance after disbursement is the fund available with the Government for use. **Table 1.12** below depicts the components of Public Account Receipts (Net) during the period 2009-14.

Table 1.12: Components of Public Account Receipts (Net)

						(₹ in crore)
Resources under various heads	2009-10	2010-11	2011-12	2012-13	2013-14	
Public Account Receipts (Net)						
a. Small Savings, Provident Fund etc.	(-) 262.86	252.70	(-) 2.13	(-) 215.64	(-) 297.90	
b. Reserve Fund	98.31	183.72	572.36	530.89	698.58	
c. Deposits and Advances	(-) 134.15	50.94	932.91	2199.05	3668.40	
d. Suspense and Miscellaneous	99.53	4.91	(-) 556.93	(-) 266.52	(-) 44.86	
e. Remittances	54.82	79.96	(-) 36.82	19.52	(-) 19.01	
Total	(-) 144.35	572.23	909.39	2267.39	4005.21	

(Source: Finance Accounts of the State for the respective years)

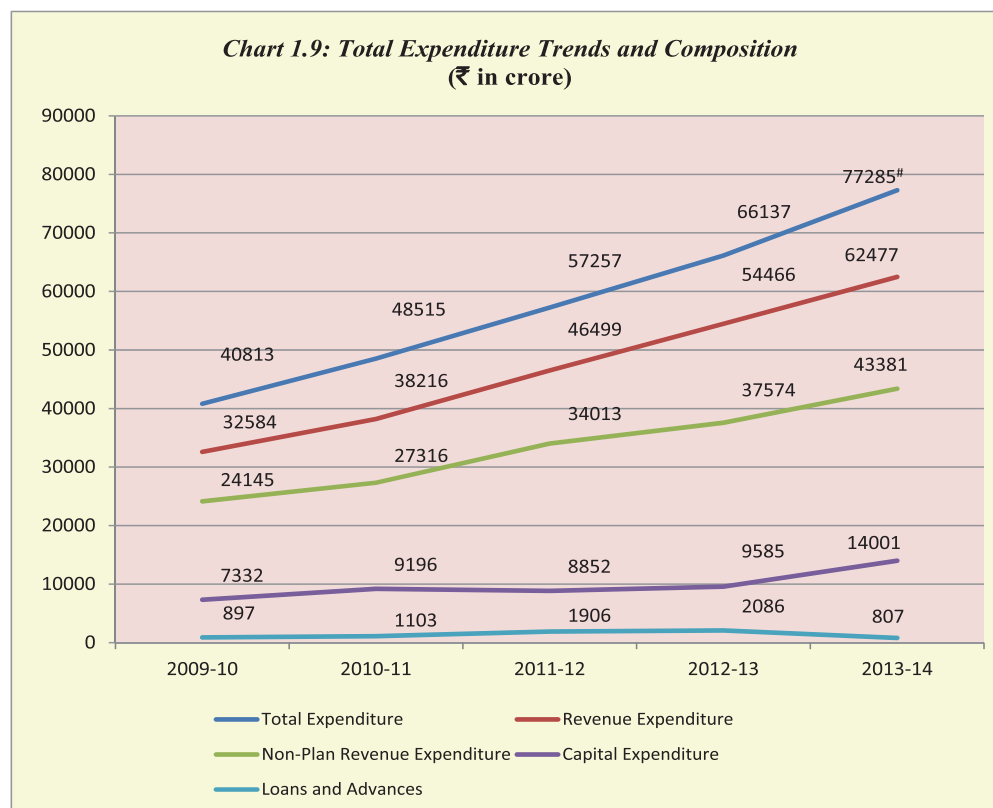
Public Account Receipts (Net) increased from ₹ (-) 144.35 crore in 2009-10 to ₹ 4005.21 crore in 2013-14. Major increase in Public Account Receipts was due to increase in deposit and advances ₹ 3802.55 crore and ₹ 600.27 crore in Reserve fund during 2013-14.

1.6 Application of resources

Analysis of the allocation of expenditure at the State Government level assumes significance since major expenditure responsibilities are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by deficit or borrowings. It is, therefore, important to ensure that the ongoing fiscal corrections and consolidation process at the State level is not at the cost of expenditure, especially the expenditure directed towards development and social sectors.

1.6.1 Growth and Composition of Expenditure

Chart 1.9 presents the trends in total expenditure over a period of five years (2009-14).



(Source: Finance Accounts of the State for the respective years)

[#] Total expenditure does not include public debt repayment

- The total expenditure comprising revenue expenditure, capital expenditure and loans and advances, increased from ₹ 40813 crore in 2009-10 to ₹ 77285 crore in 2013-14.
- The increase of ₹ 11148 crore in total expenditure in 2013-14 over the previous year was mainly due to increase of ₹ 8011 crore (15 per cent) in revenue expenditure and ₹ 4416 crore (46 per cent) in capital expenditure.
- Major Capital expenditure increased on Food Storage and Warehousing from ₹ 34.72 crore in 2012-13 to ₹ 404.05 crore in 2013-14 (1064 per cent), on Power Projects from ₹ 173.63 crore in 2012-13 to ₹ 1897.48 crore in 2013-14 (993 per cent) and on Water Supply and Sanitation ₹ 258.37 crore in 2012-13 to ₹ 618.15 crore in 2013-14 (139 per cent).
- Major revenue expenditure increased in Medical and Public Health from ₹ 151.72 crore in 2012-13 to ₹ 1752.69 crore (1055 per cent), Water Supply and Sanitation from ₹ 301.58 crore to ₹ 514.23 crore in 2013-14 (71 per cent) and Roads & Bridges from ₹ 822.84 crore to ₹ 1375.10 crore in 2013-14 (67 per cent).

1.6.2 Revenue expenditure

Revenue expenditure is incurred to maintain the current level of services and make payment for past obligations and as such does not result in any addition to the State's infrastructure and services network. Trends in Revenue expenditure-basic parameters are given below **Table 1.13**.

Table 1.13: Revenue expenditure-basic parameters

	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue expenditure (RE), of which (₹ in crore)	32584	38216	46499	54466	62477
Non-Plan revenue expenditure (NPRE)	24145	27316	34012	37574	43381
Plan revenue expenditure (PRE)	8439	10900	12487	16892	19096
Rate of Growth of					
RE (<i>per cent</i>)	14.28	17.28	21.67	17.13	14.71
NPRE (<i>per cent</i>)	13.72	13.13	24.51	10.47	15.45
PRE (<i>per cent</i>)	15.92	29.16	14.56	35.28	13.05
Revenue expenditure as percentage of TE	79.84	78.77	81.21	82.35	80.84
NPRE/GSDP (<i>per cent</i>)	14.82	13.42	13.98	12.69	12.65
NPRE as percentage of TE	59.16	56.30	59.40	56.81	56.13
NPRE as percentage of RR	67.96	61.34	66.27	63.08	62.94
Buoyancy of revenue expenditure with					
GSDP (ratio)	0.98	0.69	1.11	0.79	0.93
Revenue receipts (ratio)	1.85	0.68	1.42	1.07	0.94

(Source: Finance Accounts of the State for the respective years)

Revenue Expenditure

It would be seen from the above table that the Revenue expenditure increased during 2013-14 by ₹ 8011 crore (14.71 *per cent*) over the previous year and was 80.84 *per cent* of the total expenditure.

Non-plan revenue expenditure

The non-plan revenue expenditure (NPRE) during 2013-14 increased by ₹ 5807 crore (15.45 *per cent*) mainly due to increase in the expenditure under Social Welfare and Nutrition services by ₹ 610.44 crore (231 *per cent*), Transport by ₹ 552.55 crore (67 *per cent*) and Water Supply, Sanitation, Housing and Urban Development by ₹ 151.04 crore (22 *per cent*) as detailed in **Appendix 1.4**.

The NPRE (₹ 43381 crore) was less than the normative projection made in the budget estimates (₹ 53082 crore) by 18 *per cent*. Further, the share of NPRE to total expenditure declined from 59 *per cent* in 2009-10 to 56 *per cent* in 2013-14.

Plan revenue expenditure

The plan revenue expenditure (PRE) during 2013-14 increased by ₹ 2204 crore (13.05 *per cent*) mainly due to increase in the expenditure under Energy by ₹ 48.93 crore (4573 *per cent*), Transport by ₹ 2.79 crore (498 *per cent*) and Irrigation and Flood Control by ₹ 73.58 crore (116 *per cent*) as detailed in **Appendix 1.4**.

1.6.3 Committed Expenditure

The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and

subsidies. **Table 1.14** and **Chart 1.10** present the trends in the expenditure on these components during 2009-14.

Table 1.14: Components of Committed Expenditure during 2009-14

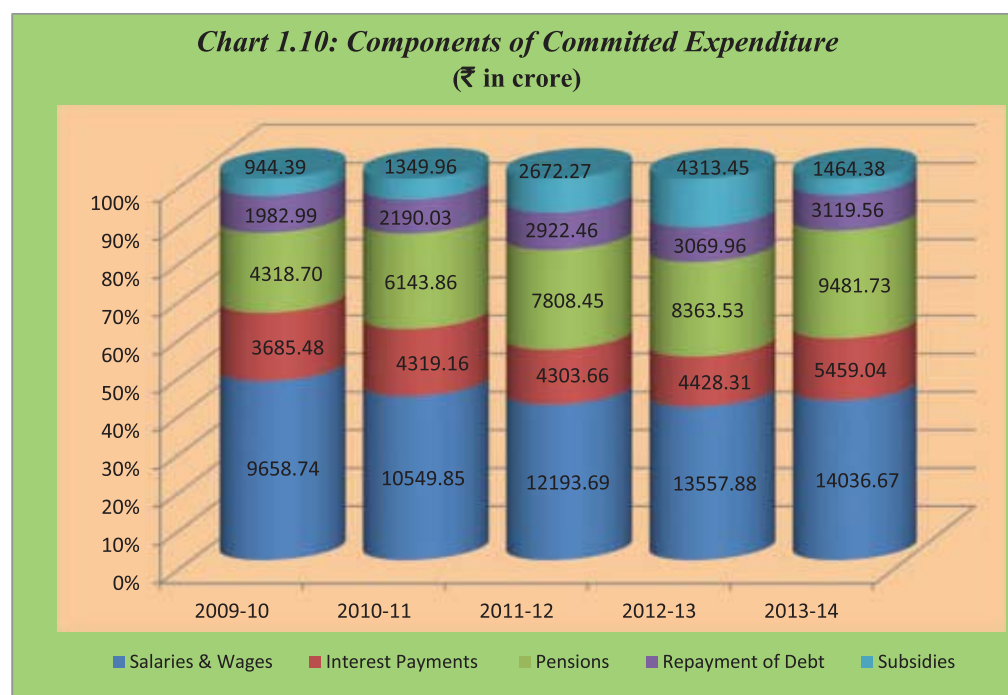
(₹ in crore)

Sl. No.	Components of Committed Expenditure	2009-10	2010-11	2011-12	2012-13	2013-14	
						BE	Actual Expenditure
1	Salaries & wages of which	9658.74 (27.19)	10549.85 (23.69)	12193.69 (23.76)	13557.88 (22.76)	17676.17	14036.67 (20.37)
1(a)	Non-Plan head	9001.42 (25.34)	9954.35 (22.35)	11494.50 (22.40)	12865.06 (21.60)	16836.92	13315.36 (19.32)
1(b)	Plan head	657.32 (1.85)	595.51 (1.34)	699.19 (1.36)	692.82 (1.16)	839.25	721.31 (1.05)
2	Interest Payments	3685.48 (10.37)	4319.16 (9.70)	4303.66 (8.39)	4428.31 (7.43)	5887.97	5459.04 (7.92)
3	Expenditure on Pensions	4318.70 (12.16)	6143.86 (13.80)	7808.45 (15.22)	8363.53 (14.04)	11274.04	9481.73 (13.76)
4	Repayment of Debt	1982.99 (20.53)	2190.03 (20.76)	2922.46 (23.97)	3069.96 (5.15)	3238.73	3119.56 (4.53)
5	Subsidies	944.39 (2.66)	1349.96 (3.03)	2672.27 (5.21)	4313.45 (7.24)	0.00	1464.38 (2.12)
6	Total (1+2+3+4+5)	20590.30 (57.96)	24552.86 (55.13)	29900.53 (58.26)	33733.13 (56.63)	38076.91	33561.38 (48.70)
7	Other Components (8-6)	11993.87 (33.76)	13663.06 (30.68)	16598.96 (32.34)	20733.02 (34.81)	35180.71	28915.85 (41.96)
8	Revenue Expenditure	32584.17	38215.92	46499.49	54466.15	73257.62	62477.23
9	Revenue Receipts	35526.83	44532.32	51320.17	59566.66	80066.47	68918.65

Figures in the parentheses indicate percentage of Actual Expenditure to Revenue Receipts

(Source: Finance Accounts of the State for the respective years and Budget for the year 2013-14)

Chart 1.10: Components of Committed Expenditure
(₹ in crore)



(Source: Finance Accounts of the State for the respective years)

Expenditure on Salaries

Expenditure on salaries as a percentage of revenue receipts decreased from 22.76 *per cent* in 2012-13 to 20.37 *per cent* in 2013-14. The expenditure of ₹ 14036.67 crore on salaries was higher than ThFC assessment (₹ 10891.89 crore) by ₹ 3144.78 crore but were lower than the budget estimates (₹ 17676.17 crore) by ₹ 3639.50 crore.

Expenditure on pension payment

Expenditure on Pension payment grew from ₹ 4318.70 crore in 2009-10 to ₹ 9481.73 crore in 2013-14 i.e. an increase of ₹ 5163.03 crore (120 *per cent*), pension payments alone accounted for 14 *per cent* of revenue receipts of the State during the year and increased by ₹ 1118.20 crore (13 *per cent*) over the previous year.

Interest Payments

Expenditure on interest payments (₹ 5459.04 crore) was 23.28 *per cent* higher than the last year. The percentage of interest payment to revenue receipts decreased from 10.37 *per cent* in 2009-10 to 7.92 *per cent* in 2013-14. Interest payments (₹ 5459.04 crore) during 2013-14 were within the assessment made by ThFC (₹ 5528.62 crore) and the budget estimates (₹ 5887.97 crore).

Expenditure on Repayment of Debt

Expenditure on Repayment of Debt as a percentage of revenue receipts decreased from 20.53 *per cent* in 2009-10 to 4.53 *per cent* in 2013-14. This expenditure was marginally below the Budget estimates (₹ 3238.73 crore) by ₹ 119.17 crore (3.68 *per cent*).

Subsidies

In any welfare State, it is not uncommon to provide subsidies/subventions to disadvantaged sections of the society. Subsidies are dispensed not only explicitly but also implicitly by providing subsidised public services to the people. Budgetary support to financial institutions, inadequate returns on investments and poor recovery of user charges from social and economic services provided by the Government fall in the category of implicit subsidies.

The total subsidies during the current year was ₹ 1464.38 crore which was 66.05 *per cent* lower than previous year and constituted 2.12 *per cent* of revenue receipt. Of this, ₹ 405.92 crore was provided for reimbursement of AMG/MMG/VAT⁵/Deferred Amount/Capital subsidy/Diesel Generator set subsidy etc., ₹ 326.94 crore for Rastriya Krishi Vikas Yojana (RKVY),

⁵ AMG- Annual Minimum Guarantee, MMG- Monthly Minimum Guarantee, VAT- Value Added Tax.

₹ 144.30 crore for promotion of Agricultural Mechanisation and ₹ 114.48 crore for promotion of Organic farming. During 2013-14, subsidy for Rastriya Krishi Vikas Yojana was higher by ₹ 275.04 crore compared to previous year.

Implicit Subsidies

The State Government incurred expenditure on implicit subsidies which are enumerated in the **Table 1.15** below:

Table 1.15: Implicit Subsidies given in 2013-14

(₹ in crore)

Sl. No.	Name of the Scheme	Expenditure
1.	Chief Minister Uniform Scheme (Elementary Education)	374.61
2.	Chief Minister Girls Uniform Scheme (Elementary Education)	224.90
3.	Chief Minister Girls Uniform Scheme (Secondary Education)	119.50
4.	Chief Minister Uniform Scheme (Secondary+2 Education)	35.98
5.	Chief Minister Boys Bicycle Yojana (Secondary Education)	139.67
6.	Chief Minister Girls Bicycle Yojana (Secondary Education)	140.67
7.	Chief Minister Boys Bicycle Yojana (Secondary Education for SCs)	26.69
8.	Chief Minister Girls Bicycle Yojana (Secondary Education for SCs)	23.76
Total		1085.78

(Source: Information furnished by Education Department of Government of Bihar)

It would be seen from the **Table 1.15** that during 2013-14, the State Government incurred an expenditure of ₹ 1085.78 crore for providing uniform and bicycle to the students of Primary and Secondary Education.

1.6.4 Financial Assistance by State Government to local bodies and other institutions

The status of assistance provided by the Government by way of GIA to Local bodies and other institutions during the period 2009-14 is presented in the **Table 1.16** below:

Table 1.16: Financial Assistance to Local Bodies and other institutions

(₹ in crore)

Financial Assistance to Institutions	2009-10	2010-11	2011-12	2012-13	2013-14
Educational Institutions (Aided Schools, Aided Colleges, Universities)	613.07	1940.11	5581.07	8331.34	8420.44
Municipal Corporations and Municipalities	997.68	690.21	557.30	873.56	1009.88
Zila Parishad and other Panchayati Raj Institutions	1395.22	1515.34	2534.41	2595.15	3506.69
Development Agencies	984.13	394.24	3029.74	3079.26	5683.72
Hospitals and other Charitable Institutions	33.44	53.67	25.00	0.00	67.12
Other Institutions	356.33	28.25	2716.16	2574.43	247.16
Total	4379.87	4621.82	14443.68	17453.74	18935.01
Assistance as per percentage of RE	13.44	12.09	31.06	32.05	30.31

(Source: Finance Accounts of the State for the respective years)

An analysis of the above table reveals that the financial assistance during 2013-14 increased to ₹18935 crore from ₹ 17454 crore in 2012-13. The increase of ₹ 1481 crore (eight *per cent*) over the previous year was primarily due to increase in assistance to Educational Institutions (₹ 89 crore), Municipal Corporations and Municipalities (₹ 136 crore) and Development agencies (₹ 2604 crore). The assistance to other Institutions however, decreased by ₹ 2327 crore.

1.7 Quality of Expenditure

The availability of better social and physical infrastructure in the State generally reflects the quality of its expenditure. The improvement in the quality of expenditure basically involves three aspects, viz., adequacy of expenditure

(i.e. adequate provisions for providing Public Services), efficiency of expenditure, use and effectiveness of expenditure (assessment of outlay-outcome relationship for selected services).

1.7.1 Adequacy of Public Expenditure

The expenditure responsibilities relating to social sector and economic infrastructure are largely State subjects. Enhancing human development levels requires the States to step up their expenditure on key social services like, education, health etc.

Table 1.17 analyses the fiscal priority of the State Government with regard to development expenditure, social expenditure and capital expenditure during 2013-14.

Table 1.17: Fiscal Priority and Fiscal capacity of the State in 2010-11 and 2013-14

Fiscal Priority by the State	(In per cent)					
	AE/ GSDP	DE#/ AE	SSE/ AE	CE/ AE	Edn/ AE	Health/ AE
General Category States Average (Ratio) 2010-11*	15.78	65.09	36.88	13.49	17.48	4.37
Bihar's Average (Ratio) 2010-11	23.83	67.64	33.31	18.96	16.99	3.44
General Category State Average (Ratio) 2013-14	15.92	66.45	37.56	13.62	17.20	4.51
Bihar's Average (Ratio) 2013-14	22.53	69.77	36.56	18.12	19.47	3.33
* As per cent of GSDP AE: Aggregate Expenditure, DE: Development Expenditure, SSE: Social Sector Expenditure, CE: Capital Expenditure, Edn: Education # DE includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.						

(Source: State Finance Accounts of respective years, Directorate of Economics and Statistics, Government of Bihar for GSDP)

1.7.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads⁶ for social and economic development, it is important for the State Governments to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods⁷. Apart from improving the allocation towards development expenditure⁸, particularly in view of the fiscal space being created on account of the decline in the expenditure debt servicing in the recent years, the efficiency of expenditure use is also reflected in the ratio of capital expenditure to total expenditure (and/or GSDP) and proportion of revenue expenditure being spent on the operation and maintenance of the existing social and economic services. The higher the ratio of these components to total expenditure, the better would be quality of expenditure.

⁶ Development heads include Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.

⁷ Core public goods are goods which all citizens enjoy in common in the sense that each individual's consumption of such a goods leads to no subtractions from any other individual's consumption of that goods, e.g. enforcement of law and order, security and protection of rights; pollution free air and other environmental goods and road infrastructure, etc. Merit goods are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay to the Government and therefore, wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation, etc.

⁸ The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorized into Social Services, Economic Services and General Services. Broadly, the Social and Economic Services constitute development expenditure, while expenditure on General Services is treated as non-development expenditure.

The status of efficiency of expenditure and its use in selected services is depicted in the **Table 1.18**.

Table 1.18: Efficiency of Expenditure and its use in selected Services

(Percentage)

Sector	2012-13		2013-14	
	Ratio of CE to TE	In RE share of S&W	Ratio of CE to TE	In RE share of S&W
Social Services (SS)				
General Education	2.00	35.77	4.67	33.52
Health and Family Welfare	23.45	79.64	17.88	74.76
Water Supply, Sanitation, & Housing and Urban Development	10.92	8.90	17.69	7.87
Total (SS)	5.87	36.80	8.51	34.09
Economic Services (ES)				
Agriculture & Allied Activities	2.81	14.76	13.00	14.93
Irrigation and Flood Control	67.97	65.89	63.39	56.27
Power & Energy	5.15	0.00	36.96	0.00
Transport	80.05	24.59	74.76	15.44
Total (ES)	40.49	15.70	48.29	14.40
Total (SS+ES)	20.23	30.27	26.33	27.90

TE: Total Expenditure; CE: Capital Expenditure; RE: Revenue Expenditure; S&W: Salaries and Wages.

(Source: Finance Accounts of the State for the respective years)

Analysis on the sector wise expenditure and its relation to developmental indices indicates that capital expenditure of these selected socio-economic services as a percentage of the total expenditure on these heads increased from 20.23 *per cent* in 2012-13 to 26.33 *per cent* in 2013-14, which auger well for the State. Share of salaries and wages in revenue expenditure of these heads decreased from 30.27 *per cent* in 2012-13 to 27.90 *per cent* in 2013-14, which indicated a positive shift in the State finances.

In the selected services, the percentage of capital expenditure on Social Services to total expenditure increased from 5.87 *per cent* in 2012-13 to 8.51 *per cent* in 2013-14. The percentage of capital expenditure on the selected Economic Services to total expenditure increased from 40.49 *per cent* in 2012-13 to 48.29 *per cent* in 2013-14. However, decrease observed was mainly under Health and Family Welfare in Social Services and Irrigation and Flood Control and Transport in Economic Services.

The share of salary and wages in revenue expenditure on the selected social services decreased from 36.80 *per cent* in 2012-13 to 34.09 *per cent* in 2013-14 while the share of salary and wages in revenue expenditure on the selected Economic Services decreased from 15.70 *per cent* in 2012-13 to 14.40 *per cent* in 2013-14. The decrease observed was mainly under General Education (2.25 *per cent*), Health and Family Welfare (4.88 *per cent*) and Water Supply, Sanitation & Housing and Urban Development (1.03 *per cent*) in the Social Services and Irrigation and Flood Control (9.62 *per cent*) and Transport (9.15 *per cent*) in the Economic Services.

1.8 Financial Analysis of Government Expenditure and Investments

1.8.1 Incomplete projects

The blocking of funds on incomplete works (including works stopped due to litigation) impinges negatively on the quality of expenditure. The department-wise information pertaining to incomplete projects as on 31 March 2014 is given in **Table 1.19**. Altogether, 227 schemes/projects (estimated cost ₹ 3129.86 crore)

were due for completion up to March 2014, but remained incomplete resulting in blocking of ₹ 1273.67 crore. The physical progress of incomplete works ranged between zero to 98 *per cent* as of March 2014^s.

Table 1.19: Department-wise Profile of Incomplete Projects

(₹ in crore)

Department/Project	No. of Incomplete Projects	Estimated cost	Progressive expenditure upto March 2014
Water Resources	82	2196.90	955.42
Public Health Engineering	69	353.23	131.54
Road Construction	40	432.33	113.50
Building Construction	21	97.90	35.36
Local Area Engineering Organisation	9	19.38	6.09
Rural Work	5	20.89	23.08
National Highways	1	9.23	8.68
Total	227	3129.86	1273.67

(Source: Finance Accounts of the State for the year 2013-14)

Delay in completion of works invites the risk of cost escalation. Besides, due to delay in completion of the projects, the intended benefits from the projects could not be achieved. Thus, works need to be completed in time to avoid time and cost overruns.

1.8.2 Investments and returns

As of 31 March 2014, the State Government had invested ₹ 2867.18 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operative Institutions as indicated in **Table 1.20**.

Table 1.20: Return on Investment

Investment/Return/Cost of Borrowings	2009-10	2010-11	2011-12	2012-13	2013-14
Investment at the end of the year (₹ in crore)	856.18	905.24	920.82	941.17	2867.18
Return (₹ in crore)	2.06	2.53	1.40	2.55	2.53
Return (<i>per cent</i>)	0.24	0.28	0.15	0.27	0.09
Average rate of interest ⁹ on Government borrowing (<i>per cent</i>)	6.48	6.87	6.35	5.79	6.28
Difference between interest rate and return (<i>per cent</i>)	6.24	6.59	6.20	5.52	6.19

(Source: Finance Accounts of the State for the respective years)

There was return of ₹ 2.53 crore only against the investment of ₹ 2867.18 crore during 2013-14.

As may be seen from **Table 1.20** above, the average return on these investments was 0.21 *per cent* while the Government paid average interest rate of 6.35 *per cent* on its borrowings during 2009-14. Gap between the interest rate on borrowings and the rate of return on investment increased by 0.35 *per cent* in 2010-11 compared to 2009-10 but decreased progressively during 2011-12 and 2012-13 by 0.39 *per cent* and 0.68 *per cent* respectively. However, this gap has increased by 0.67 *per cent* in 2013-14 again.

Of ₹ 2867.18 crore invested by the State Government up to 2013-14 in the share capital of different entities, ₹ 2344.79 crore in 48 Government companies, ₹ 382.90 crore in 16 co-operative institutions, ₹ 105.63 crore in three statutory

^s Appendix-X of the Finance Accounts for the year 2013-14.

⁹ Average rate of interest = Interest Payment*100/Fiscal Liabilities.

corporations, ₹ 30.19 crore in one Rural Bank, ₹ 3.68 crore in nine other joint stock companies and partnerships. Government invested ₹ 1926.01 crore during the year. Out of this ₹ 1924.08 crore was invested in Government companies.

1.8.3 Loans and advances by the State Government

In addition to the investments in Co-operative Institutions, Corporations and Companies, Government has also been providing loans and advances to many of these institutions/organisations.

Table 1.21 presents the outstanding loans and advances as on 31 March 2014 and interest receipts *vis-à-vis* interest payments during the last three years.

Table 1.21: Average Interest received on Loans Advanced by the State Government
(₹ in crore)

Amount of Loans/Interest Receipts/ Cost of Borrowings	2011-12	2012-13	2013-14
Opening Balance	16642.19	18525.76	20587.01
Amount advanced during the year	1906.08	2085.95	807.38
Amount repaid during the year	22.51	24.70	15.03
Closing Balance	18525.76	20587.01	21379.36
Net addition	1883.57	2061.25	792.35
Interest Receipts	573.70	167.12	269.48
Interest receipts as percentage of outstanding Loans and advances	3.10	0.81	1.26
Interest payments as percentage of outstanding fiscal liabilities of the State Government.	6.35	5.79	6.28
Difference between interest receipts and interest payments (<i>per cent</i>)	(-) 3.25	(-) 4.98	(-) 5.02

(Source: Finance Accounts of the State for the respective years)

The quantum of loans advanced decreased from ₹ 2085.95 crore in 2012-13 to ₹ 807.38 crore in 2013-14. Repayments also decreased from ₹ 24.70 crore in 2012-13 to ₹ 15.03 crore in 2013-14. The difference between the interest payments and interest receipts increased from 4.98 *per cent* in 2012-13 to 5.02 *per cent* in 2013-14 due to less recovery of interest receipts.

1.8.4 Cash Balances and Investment of Cash balances

Table 1.22 depicts the cash balances and investments made by the State Government during the year.

Table 1.22: Cash Balances and Investment of Cash balances
(₹ in crore)

Particulars	As on 31 March 2013	As on 31 March 2014	Increase/ Decrease
Cash Balances	3715.58	6156.39	2440.81
Investments from Cash Balances (a to d)	2074.37	4038.80	1964.43
a. GoI Treasury Bills	0.00	0.00	0.00
b. GoI Securities	2069.72	4034.15	1964.43
c. Securities of other State Government	4.65	4.65	0.00
d. Other Investments	0.00	0.00	0.00
Fund-wise break-up of Investment in Earmarked balances (a and b)	931.48	1367.75	436.27
a. Famine Relief Fund	0.10*	0.10*	0.00
b. Sinking Fund	931.38	1367.65	436.27
Interest Realised	128.42	233.07	104.65

*No increase, figures adopted by rounding of 0.0961

(Source: Finance Accounts of the State for the respective years)

Cash balances increased from ₹ 3715.58 crore to ₹ 6156.39 crore during the year. Further, the State Government's investments in GoI securities increased from ₹ 2069.72 crore to ₹ 4034.15 crore as on 31 March 2014. The investment in

earmarked balances increased by ₹ 436.27 crore in the year ending 31 March 2014. Interest of ₹ 233.07 crore realised on investment during 2013-14 was higher by ₹ 104.65 crore than the interest realised (₹ 128.42 crore) during 2012-13.

1.9 Assets and Liabilities

1.9.1 Growth and composition of assets and liabilities

In the existing Government accounting system, accounting of fixed assets like lands and buildings owned by the Government is not done in a comprehensive manner. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of expenditure incurred. **Appendix 1.8** gives an abstract of such liabilities and assets as on 31 March 2014 compared with the corresponding position as on 31 March 2013.

Total liabilities are the liabilities under the Consolidated Fund and Public Accounts of the State. Consolidated fund liabilities consist of internal debt and loans and advances from GoI. It also includes borrowings by Public Sector Undertakings and special purpose vehicles and other equivalent instruments where liability for repayment rests with the State Government.

1.9.2 Fiscal Liabilities

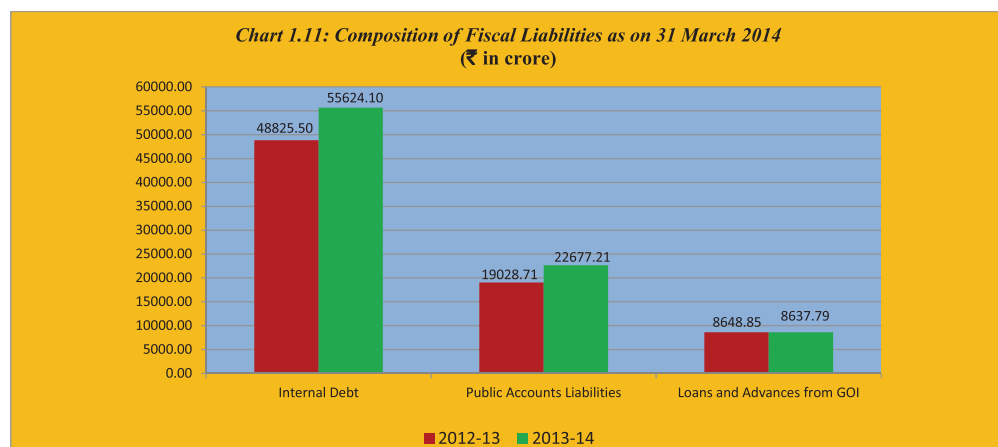
The trends in outstanding Fiscal liabilities of the State are presented in **Table 1.23**.

Table 1.23: Outstanding Fiscal Liabilities¹⁰

Year	2009-10	2010-11	2011-12	2012-13	2013-14
Amount (₹ in crore)	58689.91	62858.01	67811.84	76503.07	86939.10
Growth Rate	6.75	7.10	7.88	12.82	13.64
Ratio of fiscal liabilities to					
GSDP	0.360	0.309	0.279	0.258	0.253
Revenue receipts	1.652	1.412	1.321	1.284	1.261
Own resources	6.013	5.791	5.022	4.400	4.043
Buoyancy ratio of fiscal liabilities to					
GSDP	0.465	0.285	0.404	0.590	0.861
Revenue receipts	0.875	0.280	0.517	0.798	0.869
Own resources	0.203	0.633	0.323	0.445	0.576

(Source: Finance Accounts of the State for the respective years)

Fiscal liabilities of the State increased from ₹ 58689.91 crore in 2009-10 to ₹ 86939.10 crore in 2013-14. The composition of the fiscal liabilities during the current year *vis-à-vis* the previous year is presented in **Chart 1.11**.



(Source: Finance Accounts of the State for the respective years)

¹⁰ Market loan, Loans and advances from GoI, Loans from Small Savings, PF, etc and other obligation

As can be seen from **Table 1.23** above the overall fiscal liabilities of the State increased from ₹ 76503.07 crore in 2012-13 to ₹ 86939.10 crore in 2013-14. The growth rate of fiscal liabilities increased from 12.82 *per cent* in 2012-13 to 13.64 *per cent* in 2013-14. However, the ratio of fiscal liabilities to GSDP decreased from 36 *per cent* in 2009-10 to 25.33 *per cent* during 2013-14 and was lower than norm as recommended by ThFC of 43 *per cent*. It was also significantly lower than the FRBM target of 43 *per cent* for the current year. The liabilities stood at 1.26 times the revenue receipts and 4.04 times the State's own resources at the end of 2013-14. The buoyancy of these liabilities with respect to GSDP during the year was 0.861 as compared to 0.590 during preceding year. The decreasing trend of ratio of fiscal liabilities to GSDP indicates the State's capability to discharge its liabilities.

1.9.3 Transaction under Reserve Fund

Reserves and Reserve Funds are created for specific and well defined purposes under the sector 'J' in the accounts of the State Government (Public Accounts). These funds are fed by contributions or grants from the consolidated fund of India or State or from outside agencies. The funds may be further classified as "Fund carrying interest" and 'Funds not carrying interest'. Generally the reserve funds are classified under the following three categories based on the sources from which they are fed.

- Funds accumulated from grants made by another Government and at times aided by public subscriptions, example: Fund formed from subventions from the Central Road Fund.
- Funds accumulated from sums set aside by the Union/State from the Consolidated Fund of India or Consolidated Fund of State, as the case may be, to provide reserves for expenditure to be incurred by them for particular purposes e.g. Depreciation Fund.
- Funds accumulated from the contributions made by outside agencies to the State Government.

As per Finance Accounts, six Reserve funds¹¹ have been created and maintained in the accounts of the State Government.

State Disaster Response Fund

Opening balance of this fund as on 1 April 2013 was ₹ 1792.38 crore. During the year an amount of ₹ 387.21 crore was received and ₹ 124.90 crore was disbursed from the State Disaster Response Fund leaving a balance of ₹ 2054.69 crore as on 31 March 2014. It was observed that out of ₹ 387.21 crore, only ₹ 124.90 crore (32 *per cent*) was utilised during the year indicating unnecessary provision.

Sinking Fund

Opening balance as on 1 April 2013 was ₹ 931.38 crore and during the year a sum of ₹ 436.27 crore was invested in Sinking Fund-Investment Account. The closing balance in Sinking Fund as on 31 March 2014 was ₹ 1367.65 crore.

1.9.4 Contingent liabilities

• Status of Guarantees

Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. No law

¹¹ State Disaster Response Fund, Sinking Fund, Famine Relief Fund, Development and Welfare Funds, General and other Reserve Fund & Depreciation/Renewal Reserve Funds. No transactions were made in remaining funds during the year. Hence no comments.

under Article 293 of the Constitution has been passed by the State legislature laying down the limit within which the Government may give guarantees on the security of the Consolidated Fund of the State. The position of guarantees given by the State Government for the last three years is shown in **Table 1.24**.

Table-1.24: Guarantees given by the Government

(₹ in crore)			
Guarantees	2011-12	2012-13	2013-14
Maximum amount guaranteed	2049.03	2046.44	2586.84
Outstanding amount (Principal) of guarantees	1092.34	1089.23	1090.23
Percentage of maximum amount guaranteed to total revenue receipts	3.99 (51320)	3.44 (59567)	3.75 (68919)
(Figures in brackets indicate revenue receipts)			

(Source: Finance Accounts of the State for the respective years)

From the scrutiny of statement No. 9 of Finance Account it was observed that the Government did not furnish the status/information about the guarantees given by the State Government during the year 2013-14 and maximum amount guaranteed at the end of March 2014 has been increased by ₹ 540.40 crore from that of previous year. The outstanding amount of ₹ 1090.23 crore of guarantees as on 31 March 2014 was mainly in respect of Bihar State Food and Civil Supplies Corporation (₹ 500 crore), Bihar State Electricity Board (₹ 194.68 crore), Bihar State Financial Corporation (₹ 127.47 crore) and credit co-operative (₹ 157.89 crore). Further, the State Government had not yet established a guarantee redemption fund by charging guarantee fees for the discharge of any liability as was recommended by Twelfth FC.

• Off-Budget Borrowings

Government companies/corporations borrow funds from the market/financial institutions for implementation of various State Plan programmes projected outside the State budget. The borrowings of many of these concerns may sometimes turn out to be the liabilities of the State Government termed as ‘off-budget borrowings’. The State Government informed that it did not resort to any off budget borrowings during 2009-14.

1.9.5 Analysis of Borrowings of Government including Market Borrowings

The cash balances and the borrowings made by the State during 2009-14 are given in **Table 1.25**.

Table-1.25: Details of borrowings and cash balances

(₹ in crore)				
Year	Fiscal Deficit	Total Borrowings (including market borrowings)	Excess of borrowings over fiscal deficit	Cash Balance of March
2009-10	5273	6842	1569	2291
2010-11	3971	6871	2900	2735
2011-12	5914	7660	1746	1509
2012-13	6545	10850	4305	3716
2013-14	8351	30249	21898	6156

(Source: Finance Accounts of the State for the respective years)

It would be seen from the above that borrowings exceeded the fiscal deficit by ₹ 1569 crore, ₹ 2900 crore, ₹ 1746 crore, ₹ 4305 crore and ₹ 21898 crore during the years 2009-10, 2010-11, 2011-12, 2012-13 and 2013-14 respectively, despite huge cash balances in these years. The huge cash balance ranged between

₹ 1509 crore and ₹ 6156 crore during 2009-14 could be attributed to the borrowings made in excess of fiscal deficits, as indicated in **Table 1.25**.

1.10 Debt Management

Fiscal deficit is usually financed by way of borrowings by the State. The rate of growth of debt, the debt repayment liability, Public debt repayment, reliance on debt for financing current expenditure (not Capital expenditure) the debt liability on account of loans raised by the SPV on the strength of Government guarantee and the commitments on account of debt servicing are depicted as under:

- **Debt Profile**

A time series analysis of previous five years showing the per capita debt is given below **Table 1.26**.

Table 1.26: Debt Profile: Indicators and Trends

(₹ in crore)

Indicators of Debt Profile	2009-10	2010-11	2011-12	2012-13	2013-14
Net Availability of borrowed funds [§]	28	71	651	4263	4977
Burden of Interest Payments (IP/RR Ratio)	0.10	0.10	0.10	0.10	0.10

(Source: Finance Accounts of the State for the respective years)

Net availability of borrowed funds increased from ₹ 4263 crore in 2012-13 to ₹ 4977 crore in 2013-14.

As per Statement No.6 of Finance Accounts for the year 2013-14, the Government raised internal debt of ₹ 9357 crore, loans and advances from GoI ₹ 550 crore, other liabilities ₹ 20342 crore and repaid internal debts of ₹ 2559 crore, loans and advances to GoI ₹ 561 crore, discharged other liabilities worth ₹ 16694 crore and also repaid interest on internal debt worth ₹ 4226 crore, interest on loans and advances from Central Government ₹ 434 crore and interest on small saving, provident fund etc. worth ₹ 790 crore.

- **Debt Sustainability**

Apart from the magnitude of debt of the State Government, it is important to analyze the various indicators that determine the debt sustainability¹² of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilization¹³; sufficiency of non-debt receipts¹⁴; Non-availability of

[§] Net availability of borrowed funds=Total receipts under Public Debt and Other Liabilities-(Repayment of Public Debt and Other Liabilities +Interest Payment under Non-plan MH2049)

¹² The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with return from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.

¹³ A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate-interest rate) and quantum spread (Debt multiplied by rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually starts falling.

¹⁴ Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and incremental expenditure.

borrowed funds¹⁵, burden of interest payments (measured by interest payments to revenue receipts ratio) and maturity profile of the State Government securities.

Table 1.27 analyses the debt sustainability of the state according to these indicators for the period 2009-14.

Table 1.27: Debt Sustainability: Indicators and Trends

(₹ in crore)					
Indicators of Debt Sustainability	2009-10	2010-11	2011-12	2012-13	2013-14
Debt Stabilisation (Quantum Spread + Primary Surplus)	(-) 226.39	9449.84	7910.80	8318.02	5419.37
Sufficiency of non-debt receipts (Resource Gap)	(-)1524.00	3372.00	(-) 1485.07	282.02	1331.24
Net Availability of borrowed funds	28.00	71.00	651.00	4263.00	4977.00
Burden of Interest Payments (IP/RR Ratio)	0.10	0.10	0.10	0.10	0.10
Maturity Profile of State Debt (in years)*					
Zero to one year (2014)				1198.64 (3.83)	
One to three years (2015-2017)				2396.76 (7.66)	
Three to five years (2018-2019)				7488.93 (23.94)	
Five to seven years (2020-2021)				4319.00 (13.81)	
More than seven years (2022 and thereafter)				15881.00 (50.76)	
Total market borrowing				31284.33 (100.00)	
* The table contains maturity profile of market loans only for which year of maturity was available in Finance Accounts for the year 2013-14.					
# Figures in bracket indicate per cent of repayment due.					

(Source: Finance Accounts of the State for the respective years)

The status of each indicator was as under:

If the quantum spread together with primary deficit is zero, the debt-GSDP ratio would be constant or debt would stabilise eventually. The quantum spread together with the primary surplus increased from ₹ 7910.80 crore in 2011-12 to ₹ 8318.02 crore in 2012-13 which indicates that the sustainability of the debt has increased, but it decreased in 2013-14.

The maturity profile of the State's debt as per **Table 1.27** indicated that nearly 35.43 per cent of the total debts were repayable within the next five years, while the remaining 64.57 per cent were payable thereafter. State was liable to repay debts of ₹ 7488.93 crore during the period 2018-19, ₹ 4319 crore during 2020-21 and ₹ 15881 crore during 2022 and after that. The State will have to improve its debt sustainability to generate funds for repayment of loans in the coming years. A well-planned debt repayment strategy will have to be worked out by the Government to ensure that no additional borrowings, which mature in these critical years, are made.

1.10.1 Debt consolidation and relief facility

As per the ThFC recommendations, benefit of interest relief on loan availed from NSSF and the write-off of outstanding loan by Government of India and State specific grants would be made available to the States on bringing the necessary amendments/enactments of FRBM Act to include targets for debt-GSDP ratio for the period from 2011-12 to 2014-15. The State Government was able to maintain the debt-GSDP ratio within the limits of 44.6 in 2012-13 and 43.0 in 2013-14 set in the FRBM Act 2006 as amended in 2010. Government of Bihar availed Debt

¹⁵ Defined as the ratio of the debt redemption (Principal plus Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.

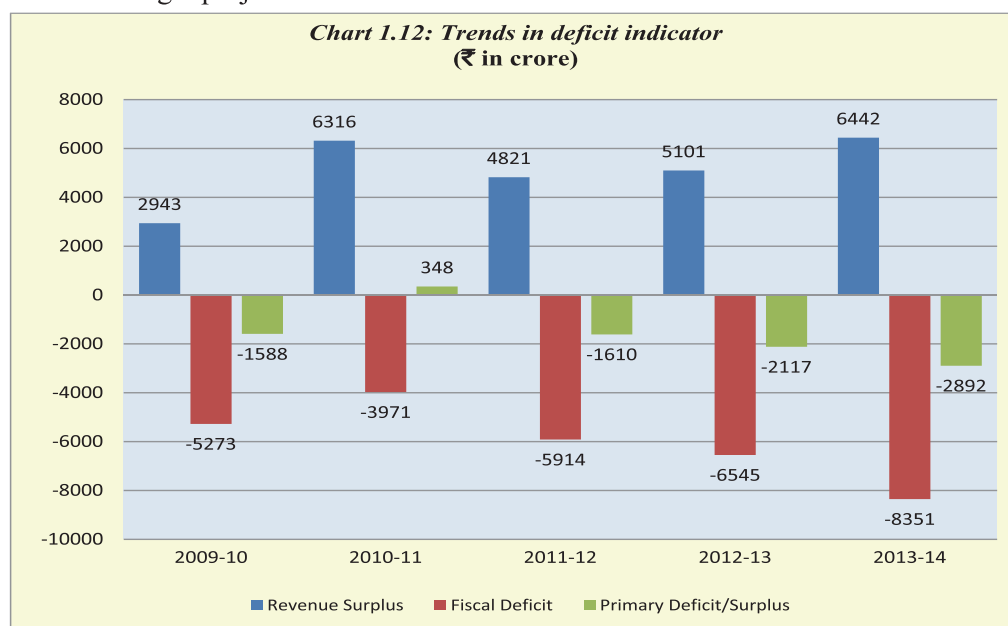
consolidation and relief facilities during 2013-14, as ₹ 12.60 crore interest relief on NSSF loan from GoI.

1.11 Fiscal Imbalances

Three key fiscal parameters—revenue, fiscal and primary deficits, indicate the extent of overall fiscal imbalances in the Finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of the deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised are applied are important pointers to its fiscal health. This section represents the trend, nature, magnitude and the manner of financing of these deficits and the assessment of the actual levels of revenue and fiscal deficits *vis-a-vis* targets set for the financial year 2013-14 under FRBM Act/Rules.

1.11.1 Trends of Deficits

The State achieved revenue surplus in 2009-10 and remained in revenue surplus thereafter. **Chart 1.12** indicates that the actual surplus increased by ₹ 280 crore in 2012-13 and ₹ 1341 crore in 2013-14 compared to the previous year. The revenue surplus of ₹ 6442 crore during 2013-14 was less than the States' Budget projection of ₹ 6809 crore.



(Source: Finance Accounts of the State for the respective years)

Table 1.28: Trends in deficit indicators over the period 2009-14

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue surplus/GSDP	0.018	0.031	0.020	0.017	0.019
Fiscal deficit/GSDP	(-) 0.032	(-) 0.020	(-) 0.024	(-) 0.022	(-) 0.024
Primary surplus/GSDP	(-) 0.010	0.002	(-) 0.007	(-) 0.007	(-) 0.008

(Source: Finance Accounts of the State for the respective years)

It would be seen from the **Chart 1.12 & Table 1.28** that during the year, the revenue surplus increased by ₹ 1341 crore whereas fiscal deficit increased from ₹ 6545 crore in 2012-13 to ₹ 8351 crore in 2013-14. The ratio of fiscal deficit to GSDP (0.024) was however well within three *per cent* as laid down in its FRBM Act and projections recommended by the ThFC for the year 2013-14.

Further, the primary deficits of ₹ 2117 crore (2012-13) increased to ₹ 2892 crore (2013-14).

1.11.2 Composition of Fiscal Deficit and its Financing Pattern

The financing pattern of fiscal deficit has undergone a compositional shift as reflected in the **Table 1.29**.

Table 1.29: Components of Fiscal Deficit and its Financing Pattern

(₹ in crore)

	Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Composition of Fiscal Deficit		(-) 5273.01	(-) 3970.31	(-) 5914.90	(-) 6545.26	(-) 8351.92
1	Revenue Deficit/ Revenue Surplus	2942.66	6316.40	4820.68	5100.51	6441.42
2	Net Capital Expenditure	(-) 7332.09	(-) 9195.94	(-) 8852.01	(-) 9584.52	(-)14001.00
3	Net Loans and Advances	(-) 883.58	(-) 1090.77	(-) 1883.57	(-) 2061.25	(-) 792.34
Financing Pattern of Fiscal Deficit*						
1	Market Borrowings	2501.91	1707.78	2593.90	5763.88	5346.77
2	Loans from GoI	(-) 49.35	316.03	361.08	23.30	(-) 11.07
3	Special Securities Issued to NSSF	1472.52	1533.39	505.56	292.87	631.52
4	Loans from Financial Institutions	226.32	285.20	244.96	403.96	820.31
5	Small Savings, PF etc.	(-) 262.86	252.70	(-) 2.13	(-) 215.55	(-) 297.90
6	Deposits and Advances	(-) 134.15	50.94	932.91	2199.05	3668.40
7	Suspense and Miscellaneous	(-) 290.89	1830.68	1238.71	(-) 1936.34	(-) 2007.59
8	Remittances	(-) 54.82	79.96	(-) 36.82	19.51	(-)19.01
9	Reserve Fund	(-) 41.69	23.72	335.93	275.94	262.31
10	Inter State Settlement	-	-	74.02	-	-
11	Overall Surplus/Deficit	(-) 1906.02	6080.37	6248.12	6826.62	8393.74
12	Increase / decrease in cash balance#		(-) 2110.06	333.22	281.36	41.82
13	Gross Fiscal Deficit		3970.31	5914.90	6545.26	8351.92

* All these figures are net of disbursements/outflows during the year.
Cash balance (Deposit with Reserve bank and remittance in treasury)

(Source: Finance Accounts of the State for the respective years)

Table 1.30: Receipts and Disbursements financing the fiscal deficit during 2013-14

(₹ in crore)

Sl. No.	Particulars	Receipts	Disbursements	Net
1	Market Borrowings	6500.00	1153.23	5346.77
2	Loans from GoI	549.66	560.73	(-) 11.07
3	Special Securities Issued to National Small Savings Fund	1386.49	754.97	631.52
4	Loans from Financial Institutions	1470.94	650.63	820.31
5	Small Savings, PF etc.	1072.30	1370.20	(-) 297.90
6	Deposits and Advances	18609.37	14940.97	3668.40
7	Suspense and Miscellaneous	122952.12	124959.71	(-) 2007.59
8	Remittances	12373.58	12392.59	(-)19.01
9	Reserve Funds	823.48	561.17	262.31
10	Inter State Settlement			-
11	Overall surplus (-) deficit (+)			8393.74
12	Increase / decrease in cash balance			41.82
13	Gross Fiscal Deficit			8351.92

(Source: Finance Accounts of the State for the year 2013-14)

The fiscal deficit, which represents the borrowing of the Government and its resource gap increased from ₹ 6545.26 crore in 2012-13 to ₹ 8351.93 crore in

2013-14 but was less than that projected in the Budget estimate (₹ 8769.45 crore). During 2012-13 fiscal deficit was 68.29 *per cent* of Capital Expenditure but it was decreased to 59.65 *per cent* during 2013-14. It would be seen from the **Table 1.30** that during 2013-14, there was increase in Loans from GoI, Special Securities issued to NSSF, Loans from Financial Institutions, Deposits and Advances, Suspense and Miscellaneous, Remittances and Reserve Fund but decrease in Market Borrowings and Small Savings, PF etc.

1.11.3 Quality of Deficit/Surplus

The ratio of revenue deficit to fiscal deficit and the decomposition of primary deficit into primary revenue deficit¹⁶ and capital expenditure (including loans and advances) indicate the quality of deficit in the States' Finances. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used for current consumption. Further, persistently high ratio of revenue deficit to fiscal deficit also indicates that the asset base of the State was continuously shrinking and a part of borrowings (fiscal liabilities) was not having any asset backup. The bifurcation of the primary deficit (**Table 1.31**) indicates the extent to which the deficit was on account of enhancement in capital expenditure which might be desirable to improve the productive capacity of the State's economy.

Table 1.31: Primary deficit/Surplus – Bifurcation of factors

(₹ in crore)

Year	Non-debt receipts ¹⁷	Primary Revenue Exp- enditure ¹⁸	Capital Exp- enditure	Loans and Advances	Primary Exp- enditure	Primary revenue deficit (-) / surplus (+)	Primary deficit (-) / surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2009-10	35540	28899	7332	897	37128	6641	(-)1588
2010-11	44544	33897	9196	1103	44196	10647	(+)348
2011-12	51343	42195	8852	1906	52953	9148	(-)1610
2012-13	59592	50038	9585	2086	61709	9554	(-)2117
2013-14	68934	57018	14001	807	71826	11916	(-)2892

(Source: Finance Accounts of the State for the respective years)

Table above indicates that the Government had a primary revenue surplus of ₹ 6641 crore in 2009-10 which increased to ₹ 10647 crore in 2010-11 and decreased to ₹ 9148 crore and ₹ 9554 crore in 2011-12 and 2012-13 respectively. However, the primary revenue surplus increased in 2013-14 to ₹ 11916 crore once again. The details indicate that non-debt receipts were enough to meet the primary revenue expenditure and part of these receipts were utilized to meet capital expenditure. Though the State had primary surplus of ₹ 348 crore in 2010-11, it turned into primary deficit of ₹ 2892 crore in 2013-14.

¹⁶ Primary revenue deficit is defined as the gap between non-interest revenue expenditure of the State and its non-debt receipts and indicates the extent to which the non-debt receipts are able to meet the primary expenditure incurred under revenue account.

¹⁷ Non-debt receipts is the aggregate of Revenue receipts and recovery of loans and advances.

¹⁸ Primary revenue expenditure is the difference between revenue expenditure and interest payment.

1.12 Conclusion and Recommendations

Review of fiscal situation

- The growth of GSDP during 2013-14 was 15.84 per cent against the India's Gross Domestic Product (GDP) of 11.54 per cent.
The Government should maintain the growth of GSDP.
- The State had a Revenue Surplus of ₹ 6441.42 crore during 2013-14. During the current year, Fiscal Deficit was increased to ₹ 1806.00 crore. It was 1.88 per cent of GSDP, well within the ceiling (three per cent) recommended by the ThFC. Further, Fiscal Deficit to GSDP ratio decreased from 2.2 per cent in 2012-13 to 2.4 per cent in 2013-14.

Transfer of funds to State Implementing Agencies

- During 2013-14, GoI directly transferred ₹ 9464.50 crore to the State implementing agencies which was more than the previous year by 14 per cent. The major recipients were District Rural Development Agencies (DRDA) (₹ 4606.37 crore i.e. 49 per cent), Bihar Shiksha Pariyojana Parishad (₹ 2610.13 crore i.e. 28 per cent) and Pradhan Mantri Gram Sadak Yojna (₹ 725.72 crore i.e. eight per cent).
A system should be put in place to ensure proper accounting and monitoring of the use of funds directly transferred by Government of India to State Implementing Agencies.

Resource mobilisation

- While the Revenue Receipts (₹ 68918.65 crore) of the State grew at 15.70 per cent during 2013-14 over the previous year, these were less than the Budget Estimate by ₹ 11147.82 crore.
The Government should make efforts to achieve its own target of receipts given in the Budget document.

Quality of expenditure

- Social Sector Expenditure as a proportion of Aggregate Expenditure in the State was less than average of General Category States during 2013-14.
- Capital Expenditure (CE) increased to ₹ 14001 crore in 2013-14 from ₹ 9585 crore in 2012-13, while, the percentage of Capital Expenditure on the selected Economic Services to total expenditure increased from 40.49 per cent in 2012-13 to 48.29 per cent in 2013-14. However, decrease was observed mainly under Health and Family Welfare in Social Services and Irrigation and Flood Control and Transport in Economic Services.
Government should give more priority to Social Sector Expenditure with emphasis on Health Sector so that it could be at par with General Category States.
- Every year, huge amount of loans was given by the Government to different institutions/organisations of the State but its recovery was negligible leading to a huge balance of repayments in arrears of ₹ 21379.36 crore at the end of March 2014.
Government should take steps to recover the outstanding loans from the institutions/organisations not repaying the principal and interest of loans received by them from the Government.

Fiscal Liabilities

- Fiscal liabilities of the State increased from ₹ 58689.91 crore in 2009-10 to ₹ 86939.10 crore in 2013-14. During the year, the revenue surplus increased by ₹ 1341 crore whereas fiscal deficit increased from ₹ 6545 crore in 2012-13 to ₹ 8351 crore in 2013-14. The ratio of fiscal deficit to GSDP (0.024) was, however, well within three *per cent* as laid down in its FRBM Act and projections recommended by the ThFC for the year 2013-14. The State Government had not yet established a Guarantee Redemption fund.

The State should set up a Guarantee Redemption fund for the discharge of any liability.

CHAPTER II

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

2.1 Introduction

2.1.1 This chapter is based on audit of Appropriation Accounts and it gives the grant-by-grant description of appropriations and the manner in which the allocated resources were managed by the service delivery departments. Besides, comments arising out of audit of budgetary process and budget assumptions are being included in this chapter.

Appropriation Accounts are the accounts of expenditure, voted and charged, of the Government for each financial year, compared with the amounts of the voted grants and appropriations charged for different purposes, as specified in the schedules appended to the Appropriation Acts. These Accounts list the original grants, supplementary grants, savings, surrenders and re-appropriations distinctly and indicate actual revenue and capital expenditure on various specified services *vis-à-vis* those authorised by the Bihar Appropriation Act, 2013 in respect of both charged and voted items of the budget. Appropriation Accounts, thus, facilitates the management of finances and monitoring of budgetary provisions and are complementary to the Finance Accounts.

2.1.2 Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under the various grants is within the authorisation given under the Bihar Appropriation Act, 2013 and that the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure so incurred is in conformity with the laws, relevant rules, regulations and instructions.

2.1.3 As per the Bihar Budget Manual, 1963 the Finance Department is responsible for preparation of the annual budget by obtaining estimates from various departments. The departmental estimates of receipts and expenditure are prepared by Controlling Officers on the advice of the Heads of departments and submitted to the Finance Department on prescribed dates. The Finance Department consolidates the estimates and prepares the Detailed Estimates called 'Demands for Grants'. In the preparation of the budget, the aim should be to achieve as close an approximation to the actual as possible. This onerous exercise requires lot of foresight, both in estimating revenue and anticipating expenditure. An avoidable extra provision in an estimate is as much a budgetary irregularity as an excess in the sanctioned expenditure. The budget procedure envisages that the sum provided in an estimate of expenditure on a particular item must be that sum which can be expended. A saving in spending constitutes as much of a financial irregularity as an excess of expenditure. The budget estimates of receipts should be based on the existing rates of taxes, duties, fees, etc.

Deficiencies in the management of budget and expenditure and violation of the Budget Manual noticed in audit are discussed in the subsequent paragraphs.

2.2 Summary of Appropriation Accounts

The summarised position of expenditure during 2013-14 against 51 grants/appropriations is given in Table 2.1.

Table 2.1: Expenditure vis-a-vis Original/Supplementary provisions

(₹ in crore)						
	Nature of expenditure	Original grant/appropriation	Supplementary grant/appropriation	Total	Expenditure	Savings (-) Excess (+)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Voted	I Revenue	67310.15	10350.23	77660.38	57250.72	(-) 20409.66
	II Capital	14197.20	9856.87	24054.07	14381.53	(-) 9672.54
	III Loans and Advances	1394.38	303.74	1698.12	807.38	(-) 890.74
Total Voted		82901.73	20510.84	103412.57	72439.63	(-) 30972.94
Charged	IV Revenue	6334.68	151.05	6485.73	6114.21	(-) 371.52
	V Capital	0.00	0.00	0.00	0.00	0.00
	VI Public Debt-Repayment	3238.72	15.90	3254.62	3119.56	(-) 135.06
Total Charged		9573.40	166.95	9740.35	9233.77	(-) 506.58
Appropriation to Contingency Fund (if any)						
Grand Total		92475.13	20677.79	113152.92	81673.40	(-) 31479.52

Note: The expenditure includes recoveries/refund of revenue expenditure amounting to ₹ 887.71 crore and recoveries of capital expenditure amounting to ₹ 380.53 crore, adjusted as reduction of expenditure.

(Source: Appropriation Accounts, Government of Bihar for the year 2013-14)

Supplementary provisions of ₹ 20677.79 crore obtained during the year constituted 22.36 per cent of the original provisions. Overall saving of ₹ 31479.52 crore was 27.82 per cent of the total provision of ₹ 113152.92 crore. The savings of ₹ 20781.18 crore was occurred in 46 grants and eight appropriations under the Revenue section and ₹ 9807.60 crore in 31 grants (₹ 9672.54 crore) and one appropriation (₹ 135.06 crore) under the Capital section and ₹ 890.74 crore in seven grants under the Loan section.

As against the original provisions of ₹ 92475.13 crore, expenditure of ₹ 81673.40 crore was incurred. Supplementary provisions of ₹ 20677.79 crore was 65.69 per cent of the overall savings of ₹ 31479.52 crore, clearly indicate inaccurate estimation of funds and lack of control mechanism over the Budget estimation. Cases of supplementary provisions that proved unnecessary are discussed in paragraph 2.3.4. The savings/excesses were intimated (August 2014) by the Accountant General (A&E), Bihar to the Controlling officers but their explanations for excess/savings had not been received (September 2014).

2.3 Financial Accountability and Budget Management

2.3.1 Appropriation vis-à-vis Allocative Priorities

Rule 65 of the Bihar Budget Manual provides that the controlling officer should examine the budget estimates received from the disbursing officers to see that they are formally correct, that all details and explanations have been given and that the explanations are adequate. If inadequate, the provision should be altered. Further, under Rule 78 of the Bihar Budget Manual, copies of estimates received should be examined by the administrative department and the Finance Department and any point calling for examination should be dealt with at once. The administrative departments should not wait for the Finance Department to discover points requiring examination, but should proceed with the examination of the estimates immediately on their receipt.

The object of the examination by the administrative department is to detect excessive or inadequate provisions in the budget estimates and its revisions which they can do more easily than the Finance Department in view of their more intimate knowledge of the actual conditions. It is also necessary that there should be no delay in getting replies to the budget slips issued by the Finance Department. This can only be achieved, if the points referred to, by the Finance department have been previously considered by the administrative department concerned and enquiries had been made by them in advance. It is of utmost importance that a budget slip should ordinarily be answered within a week of its receipt and in no case should a slip remain unanswered for more than a fortnight.

The outcome of appropriation audit revealed that during 2013-14, savings in 32 cases exceeded ₹ 10 crore and also by more than 20 *per cent* of the total provision (**Appendix 2.1**). There were 18 cases of savings, each exceeding ₹ 500 crore and above under 17 grants/appropriations, which aggregated to ₹ 25143.52 crore (32.75 *per cent*) of total provision (₹ 76772.07 crore) during 2013-14. Large unspent provisions were in areas of Education Department (₹ 4389.62 crore), Pension (₹ 4245.25 crore), Water Resources Department (₹ 1853.56 crore), Energy Department (₹ 1670.51 crore), Agriculture Department (₹ 1474.44 crore) and Planning and Development Department (₹ 2237.02 crore) as indicated in **Table 2.2**.

Table-2.2: List of Grants with savings of ₹500 crore and above

(₹ in crore)							
Sl. No.	No. and Name of the Grant	Original	Supplement-ary	Total	Expendi-ture	Savings	Surrenders out of savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Revenue-Voted							
1	01-Agriculture Department	2550.19	852.12	3402.31	1927.87	1474.44	1266.26
2	02-Animal and Fisheries Resource Department	966.37	5.11	971.48	363.79	607.69	614.62
3	15-Pension	11263.67	2500.55	13764.22	9518.97	4245.25	2500.38
4	16-Panchayati Raj Department	3317.04	757.09	4074.13	3003.35	1070.78	961.66
5	20-Health Department	2785.09	8.64	2793.73	2170.49	623.24	591.50
6	21-Education Department	17977.78	682.22	18660.00	14270.38	4389.62	3902.60
7	22-Home Department	4801.02	58.40	4859.42	4248.27	611.15	64.00
8	35-Planning and Development Department	930.96	14.13	945.09	174.01	771.08	743.91
9	48-Urban Development and Housing Department	2114.91	422.49	2537.40	1717.44	819.96	858.46
10	50-Minor Water Resource Department	498.02	512.67	1010.69	342.55	668.14	665.91
11	51-Social Welfare Department	4133.31	1104.28	5237.59	3913.51	1324.08	1237.66
	Total	51338.36	6917.70	58256.06	41650.63	16605.43	13406.96
Capital-Voted							
12	3-Building Construction Department	1057.54	555.40	1612.94	953.42	659.52	589.65
13	10-Energy Department	1850.83	2446.55	4297.38	2626.87	1670.51	1659.12
14	12-Finance Department	24.00	1450.07	1474.07	10.97	1463.10	12.37
15	18-Food and Consumer Protection Department	578.50	0.00	578.50	0.00	578.50	578.50
16	35-Planning and Development Department	974.91	1191.00	2165.91	699.97	1465.94	1399.98
17	41-Road Construction Department	4230.22	700.00	4930.22	4083.26	846.96	844.75
18	49-Water Resources Department	2500.35	956.64	3456.99	1603.43	1853.56	1683.66
	Total	11216.35	7299.66	18516.01	9977.92	8538.09	6768.03
	Grand Total	62554.71	14217.36	76772.07	51628.55	25143.52	20174.99

(Source: Appropriation Accounts, Government of Bihar for the year 2013-14)

Some cases of savings exceeding ₹ 500 crore are discussed below:

i. Grant Number 21-“Education Department” (Revenue-Voted)

Against the original provision of ₹ 17977.78 crore, the expenditure was only ₹ 14270.38 crore, resulting in savings of ₹ 3707.40 crore. Thus, further provision of funds (₹ 682.22 crore) through supplementary grants proved unnecessary as the whole amount remained unutilized during the year and out of final saving of ₹ 4389.62 crore, ₹ 3902.60 crore have been surrendered.

Reasons for final savings have not been intimated (August 2014).

ii. Grant Number 15-“Pension” (Revenue-Voted)

Savings (₹ 4245.25 crore) under the grant occurred mainly in 2071-Pensions and Other Retirement Benefits-01-Civil-101-Superannuation and Retirement Allowances-0001-Payment to pre-15/11/2000 pensioners (₹ 653.77 crore), 0002-Payment of pensions to the employees retiring from successor State of Bihar (₹170.72 crore), 102-Commuted value of pensions-0002-Payments of commuted value of pension to employees retired prior to 15/11/2000 (₹ 126.92 crore), 104-Gratuties-0002- Payment to employees retiring from successor State of Bihar (₹ 323.89 crore), 115-Leave Encashment Benefits-0001-Leave encashment equivalent to unavailed Earned leave payable to officers and employees retired/died prior to 15/11/2000 (₹ 86.51 crore), 0002-Leave encashment equivalent to unavailed earned leave payable to officers and employees retired/died after 15/11/2000 (₹ 201.68 crore) etc. The supplementary provision for ₹ 2500.55 crore proved also unnecessary as the amount of expenditure (₹ 9518.97 crore) was less than the original provision (₹ 11263.67 crore).

Reasons for final savings have not been intimated (August 2014).

iii. Grant Number 49-“Water Resources Department” (Capital-Voted)

Supplementary provision of ₹ 956.64 crore proved unnecessary as the total expenditure of ₹ 1603.43 crore was less than the original provision (₹ 2500.35 crore). Saving (₹ 1853.56 crore) was mainly under the Head, 4700-Capital Outlay on Major Irrigation-02-Irrigation Project for Gandak Basin (Non-commercial)-051-Construction-0102-Irrigation Project for Gandak Basin works (AIBP) (₹ 122.36 crore), 03-Irrigation Project for Sone Basin (Non-commercial)- 051-Construction-0102-Irrigation Project for Sone Basin Works (AIBP) (₹ 68.03 crore), 789-Special Component Plan for Scheduled Castes-0101-Irrigation Project for Sone Basin (works) (₹ 102.90 crore) and 4711-Capital Outlay on Flood Control Projects-01-Flood Control-051-Construction-0103-Flood Management Programme (works) (AIBP) (₹ 119.24 crore).

Reasons for final savings have not been intimated (August 2014).

iv. Grant Number 01-“Agriculture Department” (Revenue-Voted)

Against the original provision of ₹ 2550.19 crore the expenditure occurred was only ₹ 1927.87 crore resulting in savings of ₹ 1474.44 crore. Thus further augmentation of fund through supplementary grant (₹ 852.12 crore) proved unnecessary as the whole amount remained unutilised during the year.

Reason of final savings have not been intimated (August 2014).

v. Grant Number 35-“Planning and Development Department” (Capital-Voted)

Supplementary provision of ₹ 1191.00 crore remained unnecessary as the total expenditure of ₹ 699.97 crore was less than the original provision ₹ 974.91 crore. Savings of ₹ 1465.94 crore was mainly under the head, 4070-Capital Outlay on Other Administrative Services-051-Construction-0109-Strengthening of Planning Machinery-Local needs under District Level Plan (₹ 7.57 crore), 4401-Capital Outlay on Crop Husbandry-051-Construction-0102-Building to Agriculture Department (₹ 2.90 crore), 4515-Capital Outlay on Other Rural Development Programmes-101-Panchayati Raj-0105-Building Construction of Panchayat Government-Finance Commission (Panchayati Raj Department) (₹ 5.70 crore), 102-Community Development-0101-Unified Work Plan for Scheduled Tribe and Backward Districts (₹ 9.56 crore), 789-Special Component Plan for Scheduled Castes and 0103-Building Construction of Panchayat Government Finance Commission (Panchayati Raj Department) (₹ 41.58 crore).

Reasons of final savings have not been intimated (August 2014).

2.3.2 Persistent Savings

In 10 grants/appropriations, there were persistent savings of more than ₹ 20 crore in each case and ranged between 11 to 76 *per cent* of the total grants during the last five years as indicated in *Appendix 2.2*.

2.3.3 Excess over provisions relating to previous years requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get excesses over grants/appropriations regularised by the State Legislature. However, excess expenditure amounting to ₹ 1366.95 crore for the previous years (1977-78 to 2010-11) was yet to be regularised as shown in *Appendix 2.3*. Non-regularisation of the excess expenditure, for considerable period is breach of Constitutional provision.

2.3.4 Appropriateness of supplementary provisions

Rule 117 of the Bihar Budget Manual lays down the procedure for obtaining supplementary grants. As per this Rule, when the administrative department considers that a supplementary grant is necessary, whether to meet a new specific item of expenditure or to cover a probable excess in the voted grant due to unforeseen causes, it should first consult the Finance Department.

Supplementary provisions aggregating ₹ 13007.21 crore obtained in 50 cases (38 grants/appropriations), involving ₹ 10 lakh or more in each case during the year proved unnecessary as the expenditure did not come up to the level of the original provisions as detailed in *Appendix 2.4*.

From the above facts, it is clear that the Controlling Officers failed to exercise their responsibilities envisaged under Rule 11 of the Bihar Financial Rules. Demands for supplementary provisions without assessing the actual requirements indicated lack of control on the part of the controlling authorities.

2.3.5 Excessive/ unnecessary re-appropriation of funds

Rule 37 of the Bihar Budget Manual defines re-appropriation as the transfer of funds by a competent authority of a particular sum of money from one unit of appropriation to meet the specific expenditure under another.

Test check of Detailed Appropriation Accounts and Grants Audit Register revealed that under 23 grants/appropriations involving 72 sub-heads, additional funds of ₹ 1822.66 crore provided through re-appropriation proved unnecessary as the final savings were ₹ 473.51 crore, as detailed in **Appendix 2.5**.

Further, in 16 cases ₹ 290.69 crore was injudiciously withdrawn through re-appropriations, when there was excess expenditure of ₹ 17.64 crore as detailed in **Table 2.3**.

Table 2.3: Injudicious withdrawals through re-appropriation of funds

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation	Total Surrender	Expenditure	Final Excess
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	01	2402-00-102-0112- Soil Conservation Works (SP)	58.10	14.52	41.56	2.17	0.15
2	19	2406-01-101-0001- Extension Improvement and Protection of Forest	65.73	0.11	0.37	65.71	0.46
3		2406-01-800-0101- Canal Side Farm	28.58	2.31	0.33	27.35	1.41
4		2406-01-800-0105- Road Side Farm (SP)	39.61	1.40	3.62	35.90	1.32
5	21	2202-01-001-0103- Specialist's Service for Educational Development	1.67	0.25	1.41	0.77	0.76
6	22	2056-00-101-0001- Central Jail	64.74	0.52	7.01	57.30	0.10
7		2235-60-200-0011- Relaxation on humanity ground	2.00	0.50	0.46	1.10	0.05
8	32	2011-02-101-0005- Members	40.52	0.08	5.57	37.01	2.13
9	35	3454-02-205-0101- Integrated Statistical Development Plan	51.42	1.49	35.61	14.93	0.61
10	36	2215-01-101-0006- Maintenance of water supply in Government Buildings	12.33	1.52	2.21	15.60	7.00
11	40	2029-00-104-0001- Expenditure on Revenue Administration	466.39	0.02	73.88	394.76	2.26
12	41	5054-03-337-0107- Rastriya Sum Vikash Yojna	1074.33	265.00	594.33	215.62	0.62
13	43	2203-00-004-0101- Bihar Council of Science and Technology Patna remote sensing centre/Indira Gandhi Science Centre Planetarium Patna	28.20	0.12	22.11	6.12	0.15
14		2203-00-112-0001- Degree and Post Graduate Course	22.61	0.85	2.30	19.51	0.06
15	47	2041-00-001-0001- State Transport Authority	6.28	0.75	1.39	4.64	0.50
16	49	2700-02-101-0002- Other maintenance expenditure	24.12	1.25	3.47	19.47	0.06
Total			1986.63	290.69	795.63	917.96	17.64

(Source: Grants Register & Detailed Appropriation Accounts, Government of Bihar for the year 2013-14)

Under the Head “2406-Forestry and Wildlife-01-Forestry-800-Other Expenditure-0101-Canal side Farm of Grant No. 19” ₹ 2.31 crore was withdrawn through re-appropriation whereas excess expenditure of ₹ 1.41 crore occurred.

Similarly under the Head “2215-Water Supply and Sanitation-01-Water Supply-101-Urban Water Supply Programme-0006-Water Supply in Government

Building of Grant No. 36” ₹ 1.52 crore was withdrawn through re-appropriation whereas excess expenditure of ₹ 7 crore occurred.

Thus, instead of providing additional funds to meet the requirement, withdrawal of funds was made which reflected poor financial management.

Further, in 56 cases, the un-utilised provision was not properly assessed as, even after the withdrawal of ₹ 1705.04 crore through re-appropriation proved insufficient since there remained savings of ₹ 1312.26 crore under the relevant detailed heads of these grants as shown in *Appendix 2.6*.

The above instances are indicative of the fact that the Controlling Officers failed to anticipate their actual requirements and did not have up-to-date information regarding expenditure and re-appropriation.

2.3.6 Substantial surrenders

As per Rule 112 of the Bihar Budget Manual, 1963, spending departments are required to surrender the grants/appropriations or portions thereof to the Finance Department as and when savings are anticipated, without waiting till the end of the year, unless they are required to meet excesses under some other unit or units which are definitely foreseen at that time. No savings should be held in reserve for possible future excesses.

Out of the total provision of ₹ 6790.32 crore in 113 cases, ₹ 4920.75 crore (72.47 per cent) were surrendered as indicated in *Appendix 2.7*. The surrender under each unit ranged between 51.22 and 99.90 per cent (₹ five crore and more than 50 per cent of the total provision in each case).

Further, there was hundred per cent surrender of funds of more than ₹ five lakhs (₹ 5867.24 crore) in 227 schemes under 32 grants/appropriations (*Appendix 2.8*) depriving the beneficiaries of the benefits and services which could have been derived from these schemes.

2.3.7 Surrender in excess of actual savings

In ten cases, the amount injudiciously surrendered (₹ one crore or more in each case) were in excess of the actual savings, indicating lack of or inadequate budgetary control in these departments. As against savings of ₹ 2419.08 crore, the amount surrendered was ₹ 2570.18 crore, resulting in excess surrender of ₹ 151.10 crore as given in *Table 2.4*.

Table 2.4: Surrenders in excess of actual savings (₹ one crore or above)

(₹ in crore)					
Sl. No.	Number and name of the grant/appropriation	Total grant/appropriation	Saving	Amount surrendered	Amount surrendered in excess (5-4=6)
(1)	(2)	(3)	(4)	(5)	(6)
	Revenue-Voted				
1	2-Animal and Fisheries Resource Department	971.48	607.69	614.62	6.93
2	11-Backward class and Most Backward Class Welfare Department	1440.94	179.32	187.83	8.51
3	32-Legislature	113.72	10.82	13.04	2.22
4	38-Registration, Excise and Prohibition Department	152.46	51.67	54.12	2.45
5	40-Revenue and Land Reforms Department	625.73	132.67	133.93	1.26

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess (5-4=6)
(1)	(2)	(3)	(4)	(5)	(6)
6	48-Urban Development and Housing Department	2537.40	819.96	858.46	38.50
	Total	5841.73	1802.13	1862.00	59.87
	Capital- Voted				
7	01-Agriculture Department	100.00	92.44	95.27	2.83
8	22-Home Department	547.71	27.13	71.97	44.84
9	37-Rural Works Department	2097.88	435.37	475.00	39.63
10	43-Science and Technology Department	90.88	62.01	65.94	3.93
	Total	2836.47	616.95	708.18	91.23
	Grand Total	8678.20	2419.08	2570.18	151.10

(Source: Appropriation Accounts, Government of Bihar for the year 2013-14)

Injudicious surrenders of non-existent surplus funds indicated lack of monitoring by the Controlling Officers of the departments.

2.3.8 Anticipated savings not surrendered/ belated surrendered

As per Rule 112 of Bihar Budget Manual, 1963, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when savings are anticipated. At the close of the year 2013-14, in 11 cases, savings of ₹ 926.78 crore (89.57 per cent) out of ₹ 1034.68 crore were not surrendered as detailed in *Appendix 2.9*.

Besides, in 80 cases, where there was surrender of funds in excess of ₹ 10 crore and 10 per cent of the total provisions in each case, ₹ 17311.50 crore (34.25 per cent of the total provision) was surrendered on the last working day of the financial year 2013-14 as detailed in *Appendix 2.10*.

This shows that the Controlling Officers failed to discharge their basic responsibility of being accountable for budgetary control. These funds were neither utilised for the purposes for which they were allotted nor were these made available for utilisation of other needy Heads by re-appropriation.

2.3.9 Rush of Expenditure

As per Rule 113 of the Bihar Budget Manual, 1963, no money should be spent hastily or in an ill-considered manner merely because it is available or just to avoid the lapse of a grant. Rush of expenditure, particularly in closing month of the financial year is regarded as breach of financial regularity.

Expenditure exceeding 50 per cent of total expenditure, incurred during March 2014, under 11 Major heads were listed in *Appendix 2.11*. In these cases, ₹ 992.39 crore (70.52 per cent) of total expenditure under the 11 major heads amounting to ₹ 1407.32 crore was spent in March 2014. Thus, the substantial amount of expenditure incurred by the Department at the fag end of the year indicates deficient financial management and lack of effective control over expenditure by the controlling officers and a tendency to utilise the budget only at the fag end of the financial year.

2.4 Misclassification of expenditure especially from the Grants-in-aid

As per Indian Government Accounting Standards (IGAS) 2- “Accounting and Classification of Grants-in-Aid”, Grants-in-Aid disbursed by a grantor to a grantee

shall be classified and accounted as revenue expenditure in Financial Statements of the Grantor, irrespective of the purpose for which the funds were disbursed as Grants-in-Aid, except in cases specially authorised by the President on the advice of the Comptroller and Auditor General of India. Such cases should be debited to a Capital head of Accounts in the Financial statements of the Government.

During test check of the Accounts of the Government of Bihar for the financial year 2013-14, it was observed that Grants-in-Aid of ₹ 7.50 crore which was required to be classified as revenue expenditure as per IGAS-2 norms was treated as Capital Expenditure. Of this, ₹ one crore pertained to project of Jawahar Lal Nehru National Urban Renewable Mission and ₹ 6.50 crore pertained to construction of Administrative building and workshop for Women Industrial Training Institutes.

2.5 Unreconciled Expenditure

Rules 475 (viii) of the Bihar Financial Rules states that heads of departments and the AG (A&E), Bihar will be jointly responsible for the reconciliation of the figures given in their respective accounts maintained by the heads of the departments with those that appear in the books of AG (A&E), unless in any case there are special rules or orders to the contrary. Further, as per rule 134 of the Bihar Budget Manual, the head of departments should insist on their staff to follow the procedure laid down for reconciliation of departmental accounts with the Accountant General's books.

Although non-reconciliation of departmental figures which had been pointed out regularly in Audit Reports, under 71 Major heads, heads of departments did not reconcile expenditure amounting to ₹ 59020.53 crore (exceeding ₹ 10 crore in each case) during 2013-14 as shown in *Appendix 2.12*. Out of this, ₹ 44416.05 crore (75.26 per cent) relates to 10 Major heads as shown in **Table 2.5**.

Table 2.5: Non reconciliation of expenditure during 2013-14

(₹ in crore)			
Sl. No.	Major Heads	Booked Expenditure	Amount not reconciled
(1)	(2)	(3)	(4)
1	2049-Interest Payments	4815.90	4565.04
2	2071-Pension and Other Retirement Benefits	9463.50	9119.35
3	2202-General Education	14205.21	14100.27
4	2210-Medical and Public Health	1752.69	1461.32
5	2225-Welfare of SC,ST and other Backward Classes	2073.60	1843.83
6	2235-Social Security and Welfare	2697.84	2231.65
7	2515-Other Rural Development Programme	3559.01	3517.27
8	2801-Power	3182.05	2297.23
9	3054-Road and Bridge	1375.10	1196.84
10	5054-Capital Outlay on Roads and Bridges	4083.25	4083.25
Total		47208.15	44416.05

(Source: Information furnished by office of the Accountant General (A&E))

In view of the above, it is apparent that had the Government taken the issue of non-reconciliation of expenditure with ten departments, 75.26 per cent of total unreconciled expenditure could have been reconciled.

2.6 Advances from Contingency Fund

The Contingency Fund of the State was established under the Bihar Contingency Fund Act, 1950 (amended in 2012), in terms of the provisions of Articles 267 (2) and 283 (2) of the Constitution of India. Advances from the fund are to be made only for meeting expenditure of an unforeseen character, postponement of which, till its authorisation by the Legislature, would be undesirable. The fund is in the nature of an imprest. The balance at the beginning of the year on 1 April 2013 was ₹ 350 crore. The Cabinet raised (December 2013) the corpus of the Contingency Fund by ₹ 1450 crore on temporary basis for the current financial year for relief and rehabilitation measures. However, the closing balance was ₹ 350 crore at the end of the financial year.

During 2013-14, 93 withdrawals amounting to ₹ 1141.58 crore was made from contingency fund, of which 51 withdrawals amounting to ₹ 689.79 crore (60.42 *per cent*) of the total withdrawals from Contingency Fund (*Appendix 2.13*) were for routine expenditure such as bonus to farmers, scholarship payment, Diesel for farmers, census survey, purchase of motor vehicle, office expenditure, payment of pay and allowances, travel bills, medical bills, electricity bills, setup of Judicial enquiry commission, land acquisition, repayment and interest payment against loan etc. Since these items were foreseeable expenditure, the drawal of advances from the Contingency Fund of the State was irregular and incorrect.

2.7 Drawal of funds to avoid lapse of budgetary provision

As per Rule 176 of the Bihar Treasury Code, 2011 (BTC, 2011), all charges incurred must be drawn and paid at once and no money should be withdrawn from the Treasury unless it is required for immediate payment. Further, Rule 177 of BTC, 2011 provides that no money shall be drawn from the Treasury in anticipation of demands or to prevent lapse of budget grants. If under special circumstances, money is drawn in advance under the orders of a competent authority, the unspent balance of the amount so drawn should be refunded to the Treasury by short drawal in the next bill or with a challan at the earliest possible opportunity and in any case before the end of the financial year in which the amount is drawn. A certificate shall be furnished by the Drawing and Disbursing officer to the effect that the money withdrawn on the contingent bill shall be spent within the same financial year and that the unspent amount shall be remitted to the Treasury before 31 March of the year.

However, it was observed that in 71 cases, an amount of ₹ 698.13 crore was drawn on AC bills to avoid lapse of budgetary provision during the period 2002-03 to 2012-13 and an amount of ₹ 264.49 crore was refunded after retention for the period ranging from two months to eight years (*Appendix 2.14*).

In 24 cases, entire amount of ₹ 63.23 crore drawn on AC bills during 2002-03 to 2012-13 was remitted for the period ranging from six months to eight years (*Appendix 2.15*).

The matter was reported to the Department (June 2014 to July 2014); the reply is awaited (September 2014).

2.8 Outcome of Inspection of Treasuries

There are 65 treasuries in the state as of March 2014. The AG (A&E) Bihar, Patna inspected 32 treasuries during the year 2013-14. Irregularities and deficiencies noticed during the inspection of treasuries are mentioned in the succeeding paragraphs:

2.8.1 Non-submission of vouchers in support of payments

Rule 26 of BTC 2011 envisages that vouchers, challan and schedules relating to the List of Payments and Cash Account shall be numbered consecutively in a separate monthly series and kept under Lock and Key in the order of payments till they are dispatched. Before dispatch, the Treasury Officer shall, by inspection satisfy himself that the required vouchers are all attached. He may periodically during the month see that all vouchers are present and in proper order. On receipt of monthly account from Treasury, the details of vouchers not attached against payment are intimated to the Treasury concerned by the AG (A&E), so that the same may be forwarded to the AG (A&E) for timely compilation.

Vouchers for 9579 items amounting to ₹ 488.77 crore for the year 2013-14 were not received from 65 treasuries as detailed in **Appendix 2.16**, out of which 1360 vouchers amounting to ₹ 183.16 crore pertained to four treasuries (Sinchai Bhawan Patna, Vikash Bhawan Patna, Muzaffarpur and Patna Treasuries).

On this being pointed out (August, 2014), the officer on special duty, Finance Department, GoB stated (September 2014) that clarifications have been sought from all Treasury Officers regarding non-submission of vouchers in support of payments.

2.8.2 Excess/under payment of pension

During inspection of Treasuries for the year ended 31 March 2014, excess and under payments of pension amounting to ₹ 13.02 lakh and ₹ 0.27 lakh respectively were noticed due to incorrect calculation of pension, delayed commencement of reduced pension for commuted value, payment of enhanced rate of family pension beyond stipulated date, non adjustment/non regularisation of commuted value of pension, payment of unrevised rate of Dearness Relief on consolidated pension and other miscellaneous reasons as detailed in **Appendix 2.17 & 2.18**.

On this being pointed out (August, 2014), the officer on special duty, Finance Department, GoB stated (September 2014) that list of excess/under payment of pension was forwarded to concerned Treasury Officers with directions to rectify the pension payments.

2.8.3 Provision of fund for the posts lying vacant

Rule 57 of Bihar Budget Manual requires that the tendency to over estimate the requirement of funds should be avoided. Ordinarily, provision for a scheme which was not elaborated and sanctioned should not be made.

Scrutiny of the report of the surrenders of savings maintained by the Finance Department during 2013-14 revealed that budget provision for ₹ 196.06 crore was provided in respect of 15 heads under five departments for posts lying vacant during 2013-14 as detailed in **Appendix 2.19**. This indicated lack of monitoring of actual requirement of funds.

The matter was referred to the Secretary (Expenditure), Finance Department (July, 2014); reply has not been received (September 2014).

2.8.4 Delay in rendition of Monthly Treasury Accounts

Rule 25 of BTC 2011 states a complete list of Treasury accounts and returns to be rendered on different prescribed dates to the Accountant General and other authorities shall be kept at each Treasury. A list of accounts and returns is to be submitted by the Treasury Officer till the second day of following month and in respect of the account of the month of March must be submitted by 10 April each year to the AG (A&E) for compilation of account so that correct picture of account should be arrived at the level of AG (A&E).

During the year, the accounts from treasuries were received late by AG (A&E) for a period of seven days to twenty eight days. The delay in submission of initial accounts caused consequent delay and disruption in compiling of Monthly Civil Accounts by the AG (A&E). A list showing delay in submission of accounts by more than seven days is detailed in **Appendix 2.20**.

On this being pointed out (August, 2014), the officer on special duty, Finance Department, GoB stated (September 2014) that instructions have been issued to all Treasury Officers to submit compliance of delay in rendition of monthly treasury account.

2.8.5 Misclassification of expenditure under Commutation Value of Pension (CVP)

During inspection of treasuries in 2013-14, it was noticed that an amount of ₹ 0.55 crore had been misclassified under the pensioner account heads by the Treasury Officer as given in **Table 2.6** and as detailed in **Appendix 2.21**.

The wrong classification resulted in incorrect depiction of expenditure in accounts and wrong debits in state pension accounts.

Table 2.6: Misclassification under pensioner account heads

(₹ in crore)

Sl. No.	Name of Treasury	Nature of Expenditure	Correct Head of Account	Head of Account under which amount was wrongly booked	Amount
(1)	(2)	(3)	(4)	(5)	(6)
1	Vikash Bhawan Patna	CVP	2071-01-102-0001	2071-01-102-0002	0.34
2	Sinchai Bhawan	CVP	2071-01-102-0001	2071-01-102-0002	0.20
3	Saran	CVP	2071-01-101-0001	2071-01-101-0002	0.01
Total					0.55

(Source: Figures of Inspection Reports of treasuries 2013-14 by AG (A&E))

On this being pointed out (August, 2014), the officer on special duty, Finance Department, GoB directed (September 2014) all Treasury officers to book the CVP in correct head of account while admitting the audit observation.

Review of Selected Grants

A review of the budgetary procedures and control over expenditure was conducted (August 2014) in respect of Grant No.2 - “Animal and Fisheries Resource Department” and Grant No.18- “Food and Consumer Protection Department” on the basis of savings, excesses and magnitude of the grants and supplementary demands made during the year 2013-14. The results of review are detailed below:

2.9 Review of Grant No. 2 - “Animal and Fisheries Resource Department”

The department is responsible for matters relating to livestock production, preservation and protection from disease and improvement of stocks and dairy development. It also looks after all matters pertaining to fishing and fisheries inland and marine.

A review of the budgetary procedures and control over expenditure was conducted (August 2014) in respect of Grant No.2 - “Animal and Fisheries Resource Department” on the basis of savings, excess and magnitude of the grants and supplementary demands made during the year 2013-14.

Table 2.7: Position of Summarised Appropriation for 2013-14

(₹ in crore)

Budget Estimate	Original Provision	Supplementary Provision	Total Provision (2+3)	Total Expenditure	Savings	Savings in percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue voted	966.37	5.11	971.48	363.79	607.69	63
Capital Voted	7.00	0.00	7.00	0.00	7.00	100
Total	973.37	5.11	978.48	363.79	614.69	63

(Source: Detailed Appropriation Accounts Government of Bihar for the year 2013-14)

The results of review are discussed below:

2.9.1 Substantial Savings

Against the total provision of ₹ 971.48 crore under Revenue voted head, an expenditure of ₹ 363.79 crore was incurred (37 per cent) and against the total provision of ₹ 7.00 crore under Capital voted head, no amount was spent resulting in hundred per cent savings under Capital Head meant for construction of State Animal Husbandry Training Complex. The overall expenditure of ₹ 363.79 crore was only 37 per cent of the total provision of ₹ 978.48 crore during 2013-14, resulting in substantial savings of ₹ 614.69 crore (63 per cent) as detailed in Table 2.7.

The Dy. Secretary, Animal and Fisheries Resource Department attributed (October 2014) the reason for substantial savings to non-sanction of Plan, imposition of ban of Finance Department on drawal of fund on account of office expenses, travelling allowances, vehicle, telephone etc. in the month of Feb 2014.

The reply is not tenable as it shows the lack of proper estimation of provision by the department.

2.9.2 Unnecessary supplementary provision

Rule 117 of the Bihar Budget Manual lays down the procedure for obtaining supplementary grants. As per this rule, when the administrative department considers that a supplementary grant is necessary, whether to meet a new specific item of expenditure or to cover a probable excess in the voted grant due to unforeseen causes, it should first consult the Finance Department.

Scrutiny of records revealed that provision for an amount of ₹ 5.04 crore was made under the Major heads 2404 and 2405 through third supplementary

provision, whereas, only ₹ 36.76 crore was expended against total original provision of ₹ 42.02 crore, as shown in **Table 2.8**.

Table 2.8: Unnecessary supplementary provision

(₹ in crore)					
Sl. No.	Head of account	Original provision	Supplementary provision	Total provision (3+4)	Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
1	2404-Dairy Development-00-191-Assistance to Co-operatives and Other Bodies -0102-National Agriculture Development Scheme	25.00	4.70	29.70	23.35
2	2405-Fisheries-00-001-Direction and Administration-0001-Fisheries Development Scheme	17.02	0.34	17.36	13.41
Total		42.02	5.04	47.06	36.76

(Source: Detailed Appropriation Accounts for 2013-14 and Departmental figures)

Supplementary provision of ₹ 5.04 crore obtained in two Major heads during the year proved unnecessary as the expenditure did not come up to the level of the original provision. However, the funds were augmented through supplementary provision on the basis of expectation of expenditure.

The Dy. Secretary, Animal and Fisheries Resource Department stated (October 2014) that outlay for Rastriya Krishi Vikas Yojana was revised by the Planning and Development Department.

This Indicates lack of coordination between both Departments of the State Government.

2.9.3 Unnecessary re-appropriation of funds

Rule 37 of the Bihar Budget Manual defines re-appropriation as the transfer of funds by a competent authority of a particular sum of money from one unit of appropriation to meet the specific expenditure under another.

Test check revealed that under detailed heads “2404-00-001-0001” and “2405-00-001-0102”, additional funds of ₹ 2.52 crore provided through re-appropriation proved unnecessary as stated in the **Table 2.9**.

Table 2.9: Unnecessary re-appropriation of funds

(₹ in crore)					
Sl. No.	Head of account	Original provision	Re-appropriation	Total (3+4)	Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
1	2404-Dairy Development-00-001-Direction and Administration-0001-Headquarter Establishment	2.65	0.02	2.67	2.33
2	2405-Fisheries-00-001-Direction and Administration-0102-Fisheries Extension	4.00	2.50	6.50	2.09
Total		6.65	2.52	9.17	4.42

(Source: Detailed Appropriation Accounts for 2013-14 & Departmental figures)

The Dy. Secretary, Animal and Fisheries Resource Department stated (October 2014) that the fund was augmented through re-appropriation on the

basis of requirements of fund but the augmented fund was not expended due to reduction of provision in that head.

The reply is not tenable as the planning of scheme was not properly assessed.

2.9.4 Surrender of fund on the last day of the financial year

As per Rule 112 of the Bihar Budget Manual, spending departments are required to surrender the grants/appropriations or portions thereof to the Finance Department as and when savings are anticipated, without waiting till the end of the year, unless they are required to meet excesses under some other unit or units which are definitely foreseen at that time. No savings should be held in reserve for possible future excesses.

Out of total surrender of ₹ 621.63 crore (in 68 cases) as given in *Appendix 2.22*, a sum of ₹ 616.85 crore (99 *per cent*) was surrendered (65 cases) on the last day of the financial year 2013-14. Out of these, 11 cases in which ₹ 499.93 crore (81 *per cent* of the total surrendered amount) pertained to schemes for Dispensaries and Other Establishment, Chilling Centres, Backyard Goat Rearing, Frozen Semen Bank, Development and Renovation of pond fish etc.

The Dy. Secretary, Animal and Fisheries Resources Department attributed (October 2014) the reason for surrender to non-sanction of plan by Planning and Development Department.

The reply is not tenable as it shows lack of coordination with the Planning and Development Department.

2.9.5 Non-utilisation of fund leading to hundred per cent surrender

Scrutiny of records relating to original provision, supplementary provision and surrender during 2013-14 revealed that entire provision of ₹ 217.90 crore of 24 Sub heads under five Major heads remained unutilised and was completely surrendered as detailed in *Appendix 2.23*.

The four schemes in respect of which ₹ 167.42 crore was surrendered (77 *per cent* of the total surrendered amount) were Frozen Semen Bank, National Agriculture Development Plan, Scheme of back yard Goat Rearing, Bihar Animal Science and Technical University.

The Dy. Secretary, Animal and Fisheries Resource Department attributed (October 2014) the reason of hundred *per cent* surrender to reduction of plan outlay and non sanction of plan by the Planning and Development Department.

2.9.6 Non-reconciliation of departmental expenditure figures

Rules 475 (viii) of the Bihar Financial Rules states that head of departments will be responsible for the reconciliation of the figures given in their respective accounts with those that appear in the books of AG (A&E), unless in any case there are special rules or orders to the contrary. Further, under the provisions of rule 134 of the Bihar Budget Manual, departments have to ensure that the figures of Original provision, Supplementary provisions, Re-appropriation, Expenditure, Surrender and Savings are reconciled with the "Detailed Appropriation Accounts" prepared by the office of the AG (A&E), Bihar immediately after close of the financial year. To facilitate this process in a time schedule, the last date of reconciliation of figures relating to 2013-14 was fixed at 25 June 2014 by the AG (A&E), Bihar.

However, proper reconciliation was not carried out by the Department, resulting in the differences in figures of expenditure under six major heads amounting to ₹ 10.78 crore as detailed in **Appendix 2.24**.

The Dy. Secretary, Animal and Fisheries Resource Department stated (October 2014) that the departmental figures were reconciled with those appearing in the book of AG (A&E).

The reply was not tenable as an amount of ₹ 10.78 crore remained to be reconciled.

2.10 Review of Grant No.18 - “Food and Consumer Protection Department”

The main work of Food and Consumer Protection Department, Government of Bihar is to provide food security to poor people, to control price of essential commodities, to provide minimum support price of grains to the farmers, to control adulteration of Petrol and Diesel and protection of consumer’s rights and their welfare. There were four Major Heads 2408, 3451, 3456 and 6408 operate under this Grant in the financial year of 2013-14.

A review of the budgetary procedures and control over expenditure was conducted (August 2014) in respect of Grant No.18 - “Food and Consumer Protection Department” on the basis of saving, excesses and magnitude of the grants and supplementary demands made during the year 2013-14.

Table 2.10: Position of Summarised Appropriation for 2013-14

(₹ in crore)

Budget Estimate	Original Provision	Supplementary Provision	Total Provision (2+3)	Expenditure	Savings	Savings as a percentage of total provision
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue voted	847.96	262.65	1110.61	651.53	459.08	41.34
Capital voted	578.50	0.00	578.50	0.00	578.50	100.00
Total	1426.46	262.65	1689.11	651.53	1037.58	61.43

(Source: Detailed Appropriation Accounts, Government of Bihar for the year 2013-14)

The results of review are discussed below:

2.10.1. Substantial savings

Against the total provision of ₹ 1689.11 crore (Original ₹ 1426.46 crore and Supplementary ₹ 262.65 crore), an expenditure of ₹ 651.53 crore was incurred resulting in savings of ₹ 1037.58 crore (61.43 *per cent* of total provision) during 2013-14 as detailed in **Table 2.10**.

Scrutiny of original and supplementary provision and expenditure revealed that against the total provision of ₹ 1110.61 crore under Revenue voted head, expenditure of ₹ 651.53 crore was incurred resulting in savings of ₹ 459.08 crore (41.34 *per cent*) and against the total provision of ₹ 578.50 crore under Capital voted head, no amount was spent resulting into savings of ₹ 578.50 crore (100 *per cent*), which was meant for loans to Food and Civil Supplies Corporation for food storage and warehousing. The main reason for hundred *per cent* surrender was that the construction work was carried out by the Food and Civil Supplies

Corporation by their own available resources. It shows the improper estimation of provision by the department against the scheme.

The matter was referred to the Government (September 2014) and reminder issued on 15 October 2014, the reply has not been received (October 2014).

2.10.2 Unnecessary supplementary provision

Rule 117 of the Bihar Budget Manual lays down the procedure for obtaining supplementary grants. As per this Rule, when the administrative department considers that a supplementary grant is necessary, whether to meet a new specific item of expenditure or to cover a probable excess in the voted grant due to unforeseen causes, it should first consult the Finance Department.

Scrutiny of records revealed that provision for ₹ 1.15 crore was made under the Major heads 3451 and 3456 through first, second and third supplementary provision, whereas, only ₹ 43.50 crore was the expenditure against total original provision of ₹ 100.22 crore, as shown in **Table 2.11**.

Table 2.11: Unnecessary supplementary provision

(₹ in crore)

Head of account	Original provision	First Supplementary	Second Supplementary	Third Supplementary	Total supplementary (3+4+5)	Total provision (2+6)	Expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3451-Secretariat-Economic Service-00-090-Secretariat-0011-Food Supply and Commerce Department	6.38	0.00	0.00	0.02	0.02	6.40	5.00
3456-Civil Supplies-00-001-Direction and Administration -0001-Head Quarter Charges	79.00	0.00	1.05	0.00	1.05	80.05	28.88
3456-Civil-Supplies-00-001-Direction and Administration -0003-District Charges (Consumer Protection)	14.84	0.06	0.02	0.00	0.08	14.92	9.62
Total	100.22	0.06	1.07	0.02	1.15	101.37	43.50

(Source: Detailed Appropriation Accounts for 2013-14 Government of Bihar & Departmental figures)

Supplementary provisions aggregating ₹ 1.15 crore obtained in three sub heads under two major heads during the year proved unnecessary as the expenditure did not come up to the level of the original provisions.

The matter was referred to the Government (September 2014) and reminder issued on 15 October 2014, the reply has not been received (October 2014).

2.10.3 Unnecessary re-appropriation of funds

Rule 37 of the Bihar Budget Manual defines re-appropriation as the transfer of funds by a competent authority of a particular sum of money from one unit of appropriation to meet the specific expenditure under another.

Scrutiny of records relating to one Major Head of accounts involving two sub-heads, additional funds of ₹ 18.67 crore augmented through re-appropriation proved unnecessary as the total (original + supplementary) provision of ₹ 47.16 crore were enough to meet the expenditure of ₹ 43.63 crore as detailed in **Table 2.12**.

Table 2.12: Unnecessary re-appropriation of funds

(₹ in crore)

Head of Account	Total Provision	Re-appropriation (+)	Date of re-appropriation	Total available fund	Total Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
3456-Civil Supplies-00-102-Civil Supplies Scheme-0004-Computerisation to PDS system	5.84	2.00	04 March 2014	7.84	1.73
3456-Civil Supplies-00-001-Direction and Administration -0002-District Charges	41.32	3.50	31 January 2014	57.99	41.90
		12.00	04 March 2014		
		1.17	25 March 2014		
Total	47.16	18.67		65.83	43.63

(Source: Grant Audit Register for 2013-14 Government of Bihar & Departmental Figures)

The matter was referred to the Government (September 2014) and reminder issued on 15 October 2014, the reply has not been received (October 2014).

2.10.4 Surrender of fund on the last day of the financial year

As per Rule 112 of the Bihar Budget Manual, spending departments are required to surrender the grants/appropriations or portions thereof to the Finance Department as and when savings are anticipated, without waiting till the end of the year, unless they are required to meet excesses under some other unit or units which are definitely foreseen at that time. No savings should be held in reserve for possible future excesses.

Out of total surrender of ₹ 1028.29 crore as given in *Appendix 2.25*, a sum of ₹ 778.29 crore (75.69 per cent) was surrendered (13 cases) on the last day of the financial year 2013-14.

Out of total surrender of ₹ 778.29 crore on the last day of the financial year, three cases amounting to ₹ 697.03 crore (89.56 per cent) relates to the scheme for providing grains to BPL families and loan for Food and Civil Supplies Corporation.

The matter was referred to the Government (September 2014) and reminder issued on 15 October 2014, the reply has not been received (October 2014).

2.10.5 Non-utilisation of fund leading to hundred per cent surrender

Scrutiny of records relating to original provision, supplementary provision and surrender amount of grant during 2013-14 revealed that entire provision of ₹ 778.25 crore of five Sub heads under Major head 3456 and one Sub head under Major head 6408 remained unutilised and was completely surrendered as detailed in **Table 2.13**.

Table 2.13: Details of hundred per cent unutilised amounts

(₹ in crore)

Sl. No.	Head of accounts	Original provision	Supplementary provision	Total provision (3+4)	Surrendered amount
(1)	(2)	(3)	(4)	(5)	(6)
1	3456-Civil Supplies-00-102-Civil supplies scheme (State Plan)-0102-BPL Parivaron ko Rajya ki Adhiprapti vyavastha se khadyan ki Apurti	175.00	0.00	175.00	175.00
2	3456-Civil Supplies-00-191-Assistance to Municipal Corporation (State Plan)-0101-Nigrani and Anushravan hetu Gathit Samiti ke Gair Sarkari Sadasyon ko Baithak and Yatra Bhatta	0.50	0.00	0.50	0.50
3	3456-Civil Supplies-00-192-Assistance to Municipalities/Municipal Council (State Plan)-0101- Nigrani and Anushravan hetu Gathit Samiti ke Gair Sarkari Sadasyon ko Baithak and Yatra Bhatta	7.00	0.00	7.00	7.00
4	3456-Civil Supplies-00-193-Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof (State Plan)-0101- Nigrani and Anushravan hetu Gathit Samiti ke Gair Sarkari Sadasyon ko Baithak and Yatra Bhatta	7.25	0.00	7.25	7.25
5	3456-Civil Supplies-00-198-Assistance to Gram Panchayats (State Plan)-0101- Nigrani and Anushravan hetu Gathit Samiti ke Gair Sarkari Sadasyon ko Baithak and Yatra Bhatta	10.00	0.00	10.00	10.00
6	6408-Loans for food storage and warehousing-01-Food-101-Procurement and Supply (State Plan)-0101-Loan for food and civil supply Corporation	578.50	0.00	578.50	578.50
Total		778.25	0.00	778.25	778.25

(Source: Detailed Appropriation Accounts, Government of Bihar for the year 2013-14)

Out of hundred *per cent* surrendered amount, two cases (Sl. No. 1 and Sl. No. 6) amounting to ₹ 753.50 crore (97 *per cent*) relate to the scheme for providing grains to BPL families and loan for Food and Civil Supplies Corporation. The reason for surrender of ₹ 175.00 crore was not specified in the records made available by the department and regarding surrender of ₹ 578.50 crore, the Department stated that construction work was carried out by the Food and Civil Supplies Corporation by their own available resources.

The matter was referred to the Government (September 2014) and reminder issued on 15 October 2014, the reply has not been received (October 2014).

2.10.6 Non –reconciliation of departmental expenditure figures

Rules 475 (viii) of the Bihar Financial Rules states that head of departments will be responsible for the reconciliation of the figures given in their respective accounts with those that appear in the books of AG (A&E), unless in any case there are special rules or orders to the contrary. Further, under the provisions of rule 134 of the Bihar Budget Manual, departments have to ensure that the figures of provision, Supplementary provisions, Re-appropriation, Expenditure, Surrender and savings are reconciled with the "Detailed Appropriation Accounts" prepared by the office of the AG (A&E), Bihar immediately after closure of the financial year. To facilitate this process in a timely manner, the last date of reconciliation of figures relating to 2013-14 was fixed at 25 June 2014 by the office of the

AG (A&E), Bihar. However, proper reconciliation was not carried out by the Department, resulting in differences in figures of expenditure of one sub head under Major Head 3451 and four sub heads under Major Head 3456 amounting to ₹ 1.19 crore (*Appendix 2.26*).

The matter was referred to the Government (September 2014) and reminder issued on 15 October 2014, the reply has not been received (October 2014).

2.11 Conclusion and Recommendations

Large Savings due to improper Budget estimation

- There were large savings of ₹ 31479.52 crore (27.82 per cent) against total budget provision of ₹ 113152.92 crore during 2013-14 indicating improper budget provision estimation. Large savings under various schemes/sub-heads may adversely affect the implementation of development programmes in the State. Persistent savings for the last five years were also noticed in 10 departments performing Social and Economic Services.

The budgetary control mechanism should be strengthened in the Government Departments to avoid huge savings, especially where savings occurred persistently and to avoid taking supplementary grants, which remain unutilised.

Advances from Contingency Fund

- Advances amounting ₹ 689.79 crore were withdrawn on 51 occasions from Contingency Fund during 2013-14 to meet expenditure which was not of unforeseen nature.

Advances from the Contingency Fund should be given only for meeting expenditure of unforeseen character.

Excess over provisions during 2013-14 requiring regularisation

- Excess expenditure of ₹ 1366.95 crore was incurred over provisions during 1977-78 to 2010-11, which requires regularisation under Article 205 of the Constitution of India.

Non-reconciliation of Departmental figures

- The Controlling Officers did not reconcile ₹ 59020.53 crore (exceeding ₹ 10 crore in each case) under 71 Major Heads, with the books of the Accountant General (A&E), Bihar during 2013-14.

Controlling officers should reconcile their expenditure figures every month with those in the books of the Accountant General (A&E).

Deficiencies in Budgetary controls in Animal and Fisheries Resource and Food and Consumer Protection Departments

- The Animal and Fisheries Resource and Food and Consumer Protection Departments were not following the provisions of the Budget Manual resulting in lack of budgetary control in the Department.

The Animal and Fisheries Resource and Food and Consumer Protection Department should adhere to the provisions of the Budget Manual by adopting budget monitoring system in the Department.

CHAPTER III

FINANCIAL REPORTING

A sound internal financial reporting system with relevant and reliable information significantly contributes to efficient and effective governance by the State. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliances is, thus, one of the attributes of good governance. Reports on compliance and controls, if effective and operational, assist the Government in meeting its basic stewardship responsibilities including planning and decision making. This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year as well as the previous years.

3.1 Unadjusted Abstract Contingent bills

Rule 177 of Bihar Treasury Code (BTC) 2011 provides that a certificate shall be furnished by the DDO to the effect that money withdrawn on the contingent bill shall be spent within the same financial year and that the unspent amount shall be remitted to the Treasury before 31 March of the year. Further, as per Rule 194 of the BTC 2011, countersigned DC bill shall be submitted within six months following that in which the abstract bill was drawn and no abstract bill shall be cashed after the end of this period of six months unless detailed bill has submitted.

The year-wise details of drawal and adjustment of amounts of AC bills are given below:

Table-3.1: Position of outstanding AC bills

(₹ in crore)

Year	AC bills drawn		AC bills adjusted		Outstanding AC bills	
	Number	Amount	Number	Amount	Number	Amount
Upto 2011-12	92154	30253.61	74604	27954.45	17550	2299.16
2012-13	1863	1692.49	978	913.01	885	779.48
2013-14	1294	728.61	60	5.95	1234	722.66
Total	95311	32674.71	75642	28873.41	19669	3801.30

(Source: Notes to Accounts for the year 2013-14)

As indicated in **Table 3.1** out of ₹ 32674.71 crore drawn on 95311 AC bills, only 75642 AC bills for ₹ 28873.41 crore were adjusted by the Accountant General (A&E), Bihar. However, despite of flagging this issue at regular intervals, as of 31 March 2014, DC bills were yet to be submitted for ₹ 3801.30 crore drawn on 19669 AC bills.

Scrutiny revealed that out of ₹ 728.61 crore drawn during 2013-14 on AC bills, a sum of ₹ 199.77 crore (27.42 per cent) was drawn in March 2014. Of this, ₹ 44.65 crore was drawn during the last day of the financial year. Huge drawals during the last month of financial year indicate inadequate financial management and is also fraught with the risk of misappropriation.

3.2 Delay in furnishing utilisation certificates

The term Grants-in-aid includes grants to local bodies, religious, charitable or educational institutions, stipend, scholarship, contributions to public exhibitions etc. Rule 341(2) of Bihar Financial Rules states that only so much of the grant should be paid during the financial year as is likely to be expended during that year, the authority signing or countersigning a bill for Grants-in-aid under Rule 431 of Bihar Treasury Code 1937 should see that money is not drawn in advance of requirement. There should be no occasion for rush for payment of these grants in the month of March. Further, Finance Department's executive order no. 573 dated 16 January 1975, prescribed time of one year from the date of sanction for giving utilisation certificate. This time limit was however, revised to 18 months vide FDs executive order no. 9736 dated 19 October 2011.

However, 2128 UCs aggregating to ₹ 59113.55 crore in respect of Grants-in-aid paid upto 2013-14 were in arrears. The age wise arrears of UCs are summarised in **Table 3.2.**

Table-3.2: Age-wise arrears of utilisation certificates

(₹ in crore)

Sl. No.	Range in No. of Year	Utilisation Certificates in arrears	
		Number	Amount
1	0-1(*)	408	18935.01
2	1-2(*)	430	18748.14
3	2 and above	1290	21430.40
	Total	2128	59113.55

(Source: Notes to Accounts for the year 2013-14)

(*) Except where the sanction order specifies otherwise, UCs in respect of grants drawn during 2012-13 (Sanctions after September 2012) and 2013-14 become due only in 2014-15.

Thirty two *per cent* of the UCs pertain to the Departments of Education (323 UCs amounting to ₹ 11994.77 crore) and Panchayati Raj (151 UCs amounting to ₹ 7125.43 crore). Non submission of UCs was fraught with the risk of the funds released for various schemes/programmes having misused or diverted for unauthorised purposes.

As huge amounts are lying unutilised, oversight of release/utilisation and accountability should be the priority in order to ensure that the funds are not diverted/misused.

3.3 Delays in submission of Accounts/Audit Reports of authorities or bodies for certification

Section 20 (i) of the Comptroller and Auditor General's (Duties, Power and Conditions of Service) Act, 1971, provides for the audit of accounts of any body or authority, if entrusted to the Comptroller and Auditor General by any law or if requested to do so by the Governor of a State having a Legislative Assembly. Such audit could be undertaken on such terms and conditions as may be agreed upon between Comptroller and Auditor General and the concerned Government and

shall have, for the purposes of such audit, right of access to the books and accounts of the bodies and authorities.

The audit of accounts of the Bihar State Legal Services Authority was entrusted to the Comptroller and Auditor General permanently. Further, the audit of accounts of the Bihar State Khadi and Village Industries Board (BSKVIB), the Bihar State Housing Board (BSHB) and the Rajendra Agriculture University (RAU), Pusa, Samastipur were entrusted to the Comptroller and Auditor General for the period 2009-10, 2004-05 onwards and 2011-12, respectively. The position of submission of accounts by these bodies, issuance of Separate Audit Reports (SARs) by the Comptroller and Auditor General and their placement in the State Legislature are indicated in *Appendix 3.1*.

3.4 Outstanding balances under major suspense and remittance heads

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under some of major Suspense and Remittance heads to the end of last three years is indicated in **Table 3.3**.

Table 3.3: The position of Suspense and Remittance balances

(₹ in crore)

Name of Head	2011-12		2012-13		2013-14	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658-101- Pay and Accounts Office Suspense	208.11	Nil	214.35	Nil	235.47	Nil
Net	(Dr) 208.11		(Dr) 214.35		(Dr) 235.47	
8658-102- Suspense Accounts (Civil)	1433.50	247.08	1707.43	253.37	1778.62	258.09
Net	(Dr) 1186.42		(Dr) 1454.06		(Dr) 1520.53	
8658-110- R.B. Suspense Central Accounts Office	1223.35	894.70	1237.71	894.60	1225.14	894.60
Net	(Dr) 328.65		(Dr) 343.11		(Dr) 330.54	
8782-102-Public Works Remittances	9736.93	9777.31	8624.88	8806.17	12047.47	12187.96
Net	(Cr) 40.38		(Cr) 181.29		(Cr) 140.49	
8782-103-Forest Remittance	73.45	74.61	127.82	119.95	208.11	185.49
Net	(Cr) 1.16		(Dr) 7.87		(Dr) 22.62	

(Source: Notes to Accounts for the year 2013-14)

There is net increase of ₹ 21.12 crore debit under 101-Pay and Accounts office suspense, ₹ 66.47 crore (debit) under 102-Suspense Accounts (Civil) but net decrease of ₹ 12.57 crore (debit) under 110-R.B. Suspense-Central Accounts office, as compared to 2012-13.

If these amounts remain un-cleared, the balances under the Suspense Heads would accumulate and would not reflect true and fair picture of Government's

expenditure. Thus, clearance of outstanding balances under Suspense Heads would require to be vigorously pursued.

3.5 Non-adjustment of Temporary Advances and Imprest

As per Rule 176 of Bihar Treasury Code 2011, no money should be withdrawn from the treasury unless it is required for immediate payment. Further, as per Rules 177, it is not permissible to draw advances in anticipation of expenditure from the Treasury either for the execution of works, completion of which is likely to take a considerable time or to prevent the lapse of appropriation. If under special circumstances, money is drawn in advance, the unspent balance of the amount so drawn should be refunded to the treasury by short drawal in the next bill or with a challan at the earliest possible opportunity and in any case before the end of the financial year in which the amount is drawn.

It was noticed that ₹ 221.30 crore of temporary advances and imprest was drawn upto 31 March 2014 by the DDOs of eight concerned departments. Department wise analysis of advances and imprest pending upto 31 March 2014 is given in **Table 3.4**.

Table-3.4: Department wise analysis of pending Advances and Imprest

(₹ in crore)		
Sl. No.	Name of the Department	Total amount of unadjusted advance and imprest
1	Building Construction	12.46
2	Irrigation	30.81
3	National Highways	0.97
4	Public Health Engineering	9.40
5	Road Construction	132.96
6	Rural Works	22.78
7	Local Area Engineering Organisation	6.79
8	Tube wells and Minor Irrigation	5.13
Total		221.30

(Source: Notes to Accounts for the year 2013-14)

The pending cases of advances and imprest indicated laxity on the part of departmental officers in enforcing the codal provisions regarding adjustment of the advances involving substantial amount.

3.6 Non-reconciliation of Receipts and Expenditure

Rule 475(viii) of the Bihar Financial Rules provides that the head of departments and the Accountant General (A&E), Bihar will be jointly responsible for the reconciliation of the figures given in the accounts maintained by the head of the department with those of the figure appearing in the books of the Accountant General (A&E). The main object of reconciliation is to ensure that the departmental accounts are sufficiently accurate to render possible an efficient departmental control of expenditure.

Scrutiny, however, revealed that in spite of cases of non-reconciliation of departmental accounts being pointed out in the earlier Reports and pursuance by the Accountant General (A&E), such lapses on the part of controlling officer

continued to persist during 2013-14. Against the total expenditure of ₹ 76478.23 crore (Revenue and Capital) reconciliation was completed for only ₹ 23038.68 crore (30 *per cent*) of the total expenditure during 2013-14. Out of the total receipts of ₹ 68918.65 crore (Revenue and Capital), only ₹ 55159.51 crore (80 *per cent*) was reconciled by controlling officers during 2013-14.

3.7 Operation of omnibus Minor Head-800

Booking of receipts or expenditure under the Minor Head ‘800 – Other Receipts’ and ‘800 – Other Expenditure’ is considered opaque classification of receipts and expenditure as these heads do not disclose the schemes, programmes etc., to which the amount relates. The head accommodates expenditure which cannot be classified under the available programme minor heads.

During 2013-14, expenditure aggregating ₹ 506.16 crore under 21 Revenue and Capital Major Heads of accounts (representing functions of the Government) on expenditure side was classified under the Minor Head ‘800–Other Expenditure’ constituting 0.66 *per cent* of the total expenditure under the respective Major Heads. One Major Head¹ having expenditure of ₹ 46.47 crore classified as ‘Other Expenditure’ are detailed in *Appendix 3.2*. There is improvement from previous year but yet there is a definite scope for improvement.

Similarly, revenue receipts aggregating to ₹ 433.61 crore under 42 Revenue Major Heads of accounts on receipts side (excluding Grants-in-aid) constituting 0.63 *per cent* of the total revenue receipts was classified under the Minor Head ‘800- Other Receipts’ in the accounts under the respective Major Heads. 14 Major Heads having substantial receipt of ₹ 251.19 crore classified as ‘Other Receipts’ as detailed in *Appendix 3.3*.

Classification of large amounts under the omnibus Minor Head ‘800-Other Expenditure/Receipts’ affected transparency in financial reporting.

3.8 Reporting of cases of Defalcations

Rules 31 and 32 of the Bihar Financial Rules provide that any loss or suspicion thereof, of public money held by or on behalf of the Government caused by defalcation or otherwise should be immediately reported by the officer concerned to his immediate superior official and the Finance Department as well as to the Accountant General even when such loss has been made good by the party responsible. Subsequent to investigation, a complete report should be submitted regarding the nature, extent and reasons leading to such loss and the prospects of affecting its recovery. The officers receiving these reports must forward it forthwith to the Government along with a detailed report, after completing such departmental investigations as may be necessary or expedient, on the causes or circumstances which led to the misappropriation, loss or defalcation and mentioning the disciplinary action proposed against the responsible person.

¹ 5452-Capital outlay on tourism.

State Government had reported seven cases of Defalcation, Misappropriation, Loss etc. amounting to ₹ 11.28 crore to the Accountant General (Audit), which was pending for final settlement. The age wise/category wise break-up of the pending cases is detailed in *Appendices 3.4, 3.5 and 3.6* and summarised in **Table 3.5**.

Table 3.5: Profile of defalcation, misappropriation, loss etc.

(₹ in crore)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved	Nature of the case	Number of cases	Amount involved
0-5	5	9.43	Misappropriation	-	-
5-10	1	0.01			
10-15	-	-	Loss of property/material	1	0.01
15-20	1	1.84			
20-25	-	-	Defalcation	6	11.27
25 & above	-	-			
Total	7	11.28	Total pending cases	7	11.28

(Source: Information provided by the departments)

Out of seven pending cases, six cases (₹ 11.27 crore) related to defalcation which indicates that appropriate steps for the safety of Government property as prescribed in the rules had not been taken by the concerned department.

The reason for which the cases were outstanding is provided in **Table 3.6**.

Table 3.6: Reasons for outstanding cases of defalcation, misappropriation, loss etc.

(₹ in crore)

Sl. No.	Reasons for the delay/outstanding cases	Number of cases	Amount
1	Awaiting departmental and criminal investigation	-	-
2	Departmental action initiated but not finalised	6	9.44
3	Criminal proceedings finalised but execution of certificate cases for recovery of the amount pending	-	-
4	Awaiting orders for the recovery or write off	-	-
5	Pending in the courts of law	1	1.84
	Total	7	11.28

(Source: Information provided by the departments)

3.9 Conclusion and Recommendations

Unadjusted Abstract Contingent bills

- Significant amount of ₹ 3801.30 crore drawn on Abstract Contingent (AC) bills remained outstanding as of 31 March 2014 due to non-submission of Detailed Contingent (DC) bills.

The State Government should ensure timely submission of DC bills as per extant rules and provisions.

Delay in furnishing Utilisation Certificates

- Utilisation certificates (UCs) of ₹ 59113.55 crore against the GIA bills drawn by different departments were outstanding as of 31 March 2014. Non-receipt of UCs against the GIA bills for huge amounts indicates

failure of the departmental officers to comply with the rules and procedures to ensure timely utilisation of the grants for the intended purpose.

The State Government should ensure timely utilisation of the grants for the intended purpose and submission of UCs there against.

Delay in submission of Accounts/Audit Reports of authorities or bodies for certification

- There was delay of nine months to over three years in submission of Accounts/Audit Reports by all the four authorities or bodies for certification.

Government Departments should ensure timely submission of the Accounts of authorities or bodies to the Accountant General (Audit).

Non-adjustment of Temporary advances and Imprest

- Temporary advances and Imprest of ₹ 221.30 crore drawn upto 31 March 2014 by eight Departments remained to be adjusted.

Government Departments should ensure timely recovery/adjustment of Temporary advances at the end of the year.

Patna
The



(PRAVEEN KUMAR SINGH)
Accountant General (Audit), Bihar

COUNTERSIGNED



New Delhi
The

(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

APPENDICES

Appendix-1.1

(Reference: Paragraph 1; Page 1)
State Profile

A. General Data				
Sl. No.	Particulars			Figures
1	Area			94163 sq. km.
2	Population			
	a.	As per 2001 Census		8.3 crore
	b.	As per 2011 Census		10.38 crore
3	a.	Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. Km.)		881 person per sq. km.
	b.	Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq. Km.)		1102 person per sq. km.
4	* Population Below Poverty Line (BPL) (All India Average = 21.92 per cent)			41.4 per cent
5	a.	Literacy (as per 2001 Census) (All India Average = 64.80 per cent)		47 per cent
	b.	Literacy (as per 2011 Census) (All India Average 74.04 per cent)		63.82 per cent
6	Infant mortality (per 1000 live births) (All India Average = 50 per 1000 live births)			42
7	Life Expectancy at birth (All India Average =63.5 years)			61.1 Years
8	Gini Coefficient ¹			
	a.	Rural (All India = 0.30)		0.29
	b.	Urban (All India = 0.37)		0.38
9	Gross State Domestic Product (GSDP) 2013-14 at current prices (₹ in crore)			343054
10	Per capita GSDP ² CAGR ³ (2004-05 to 2013-14)			
		Bihar		16.23
11	GSDP CAGR (2004-05 to 2013-14)			
		Bihar		17.93
12	Population Growth (2004-05 to 2013-14)			
		Bihar		13.96
		General Category States		12.94
B. Financial Data				
Sl. No.	Particulars		Figures (in per cent)	
1	CAGR		2004-05 to 2012-13	2004-05 to 2013-14
			General Category States	Bihar
	a.	of Revenue Receipts	16.93	17.85
	b.	of Own Tax Revenue	16.42	21.95
	c.	of Non-Tax Revenue	12.49	15.64
	d.	of Total Expenditure	15.37	18.35
	e.	of Capital Expenditure	17.01	31.33
	f.	of Revenue Expenditure on Education	17.44	18.38
	g.	of Revenue Expenditure on Health	16.50	14.86
	h.	of Salary and Wages [#]	14.73	12.14
	i.	of Pension	18.34	16.91

(Source: Census of India and Bihar, Press note July 2013 Planning Commission BPL 2011-12 by Tendulkar methodology, Simple Registration System Bulletin September 2013, Economic Survey indicators for 2010-11 as shown in Economic Survey of 2012-13, Planning commission data for 2009-10, Projected total population 2001-26 by Census India, CAGR worked out on the basis of information furnished by the 16 General Category States, Financial data is based on figures in Finance Accounts of Government of Bihar)

¹ It is a measure of inequality of income distribution where zero refers to perfect equality and one refers to perfect inequality.

² GSDP = Gross State Domestic Product.

³ CAGR= Compound Annual Growth Rate.

Appendix-1.2

(Reference: Paragraph 1.1; Page 2)

Part A: Structure and form of Government Accounts

<p>Structure of Government Accounts: The accounts of the Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.</p> <p>Part I : Consolidated Fund: All revenues received by the Government, all loans raised by issue of treasury bills, internal and external loans and all money received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266 (1) of the Constitution of India.</p> <p>Part II: Contingency Fund: Contingency Fund of the State established under Article 267 (2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.</p> <p>Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.</p>
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Appendix- 1.2 Part B: Layout of Finance Accounts

Statement	Layout
The Finance Accounts have been divided into two volumes. Volume I present the Financial Statements of the Government in the form of commonly understood summarised form while the details are presented in Volume II.	
Volume I contains the Certificate of the Comptroller and Auditor General of India, four summary Statements as given below and Notes to Accounts including accounting policy.	
Statement No. 1	Statement of financial position: Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the government. Assets, as per the accounting policy, are depicted at historical cost.
Statement No. 2	Statement of receipts and disbursement: This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely the Consolidated Fund, Contingency Fund and Public Account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly. Cash Balance and Investment of Cash Balance are depicted in Annexure.
Statement No. 3	Statement of receipts (consolidated fund): This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the GoI, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
Statement No. 4	Statement of expenditure (consolidated fund): This statement not only gives expenditure function (activity) but also summaries expenditure by name of activity (objects of expenditure).
In addition, the Volume comprises an appendix, Appendix I, which is a part of Notes to Accounts.	
Volume II comprises three parts. Part I contains six Statements as given below:	
Statement No. 5	Statement of progressive capital expenditure: This statement details progressive capital expenditure by functions, the aggregate of which is depicted in Statement 1.
Statement No. 6	Statement of Borrowings and other liabilities: Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the GoI. Both these together form the public debt of the State Government. In addition, this summary statement depicts 'other liabilities' which are the balances under various sectors in the public account. In respect of the latter, the Government acts as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains a note on service of debt, i.e. a note on the quantum of net interest charges met from revenue receipts.

Appendix -1.2 Part B: Layout of Finance Accounts	
Statement	Layout
Statement No. 7	Statement of Loans and Advances given by the Government: The loans and advances given by the Government are depicted in statement 1 and recoveries, disbursements feature in statement 2, 3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, the details of which are maintained by the AG office and the State departments.
Statement No. 8	Statement of Grants-in-aid given by the Government: Organised by grantee institutions group wise. It includes a note on grants given in kind also.
Statement No. 9	Statement of Guarantees given by the Government: Guarantees given by the Government for repayment of loans, etc. raised by Statutory corporations, Government companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding as at the end of the year are present in this Statement.
Statement No.10	Statement of Voted and Charged Expenditure: This statement presents details of voted and charged expenditure of the Government.
Volume II Part II: This part contains nine statements presenting details of transactions by minor head corresponding to Statements in Volume I and Part I of Volume II.	
Statement No. 11	Detailed Statement of Revenue and Capital Receipts by minor heads: This statement presents the revenue and capital receipts of the Government in detail.
Statement No. 12	Detailed Statement of Revenue Expenditure by minor heads: This statement presents the details of revenue expenditure of the Government in detail. Non-Plan and plan figures are depicted separately and a comparison with the figures for the previous year is available.
Statement No. 13	Detailed Statement of Capital Expenditure by minor heads: This statement presents the details of capital expenditure of the Government in detail. Non-Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available cumulative capital expenditure up to the end of the year is also depicted.
Statement No. 14	Detailed Statement of Investment of the Government: The position of Government Investment in the share capital and debentures of different concerns is depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received etc.
Statement No. 15	Detailed Statement of Borrowings and other Liabilities: Details of borrowings (market loans raised by the Government and loan etc from GoI) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the detailed statement corresponding to Statement 6 in Part I volume II.
Statement No. 16	Detailed Statement on Loans and Advances given by the Government: The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc. is present in this statement. It also presents Plan loans separately. This is the detailed statement corresponding to Statement 7 in Part I Volume II.
Statement No. 17	Detailed Statement on Sources and Application of funds for expenditure other than revenue account: The capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure is depicted in the Statement.
Statement No. 18	Detailed Statement on Contingency Fund and other Public Account transactions: The Statement shows changes in contingency fund during the year, the appropriations to the fund, expenditure, amount recouped etc. It also depicts the transaction in public account in detail.
Statement No. 19	Statement showing details of earmarked balances: This statement shows the details of investment out of reserve fund in public account.

(Source: Finance Accounts, 2013-14)

Appendix- 1.3 Part A

(Reference: Paragraph 1.1; Page 2)

Fiscal Responsibility and Budget Management (FRBM)

(Bihar Act No. 25 of 2010)

THE BIHAR FISCAL RESPONSIBILITY AND BUDGET MANAGEMENT (AMENDMENT) ACT, 2010

Preamble: - To amend the Bihar Fiscal Responsibility and Budget Management Act, 2006 to provide amendment in fiscal targets as recommended by the Thirteenth Finance Commission (ThFC) for application revised roadmap for fiscal consolidation and to make fiscal responsibility and budget management process more transparent and comprehensive.

Be it enacted by the Legislature of the State of Bihar in the sixty first year of the republic of India as follows:

1. (a) This Act may be called the Bihar Fiscal Responsibility and Budget Management (Amendment) Act, 2010.
(b) It shall extend to the whole of the State of Bihar.
(c) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint in this behalf.
2. The following new sub-section (m) after sub-section (1) of section 2 of the Bihar Fiscal Responsibility and Budget Management Act, 2006 (Bihar Act 5, 2006).
(m) 'Debt' means amount taken by the State Government on credit with interest.
3. Sub-section (a) of Section 3 of the Bihar Fiscal Responsibility and Budget Management Act, 2006 (Bihar Act 5, 2006) shall be substituted by the following:
(a) "for fiscal reform path the State on attaining a zero revenue deficit or revenue surplus in 2007-08 shall have to achieve a fiscal deficit of three *per cent* of Gross State Domestic Product by 2011-12 and maintain such thereafter."
4. Section 9(2)(b) of the Bihar Fiscal Responsibility and Budget Management Act, 2006 (Bihar Act 5, 2006) shall be substituted by the following:
(b) "In the financial year 2010-11 bring the fiscal deficit/Gross State Domestic Product ratio to 3.5 *per cent* and it shall be three *per cent* in 2011-12 and maintain such up to year 2014-15."
5. The following new clause (c) shall be added after clause (b) of sub-section 2 of section 9 of the Bihar Fiscal Responsibility and Budget Management Act, 2006 (Bihar Act, 5 2006):
(c) "bring Debt as *per cent* of Gross State Domestic Product in the financial year 2010-11, 2011-12, 2012-13, 2013-2014 and 2014-15 to 48.2, 46.4, 44.6. 43.0 and 41.6 respectively".

Appendix- 1.3 Part B

(Reference: Paragraph 1.1; Page 2)

Methodology adopted for the assessment of fiscal position

The norms/ceilings prescribed by the Thirteenth Finance Commission (ThFC) for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility and Budget Management (Amendment) Act, 2010 and in other Statements required to be laid in the legislature under the Act (**Part B of Appendix 1.2**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming the GSDP is good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP) at current price

	2009-10	2010-11	2011-12	2012-13	2013-14
Gross State Domestic Product (₹ in crore)	162923	203555	243269 (P)	296153 (Q)	343054 (A)
Growth rate of GSDP	14.51	24.94	19.51	21.74	15.84

(Source: Directorate of Economic and Statistical Department, Government of Bihar)

P-Provisional, Q-Quick, and A-Advance.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year amount}) - 1] \times 100$
Development Expenditure	Social Services + Economic Services
Aggregate Expenditure	Revenue Expenditure + Capital Expenditure + Loans and Advances
Average interest paid by the State	$\text{Interest payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] \times 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> of Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] \times 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <u>minus</u> all plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

Appendix- 1.4

(Reference: Paragraph 1.1.1 and 1.6.2; Page 2 and Page 17) Abstract of Receipts and Disbursements for the year 2013-14

(₹ in crore)

Receipts					Disbursements					
2012-13			2013-14		2012-13		2013-14			
							Non-Plan	Plan	Total	
		Section-A: Revenue								
59566.66	I	Revenue receipts		68918.65	54466.15	I	Revenue expenditure	43381.02	19096.21	62477.23
16253.08		Tax revenue	19960.68		18645.11		General Services	21896.37	122.10	22018.47
1135.27		Non-tax revenue	1544.83		23107.37		Social Services	12680.96	13713.89	26394.85
31900.39		State's share of Union Taxes	34829.11		14080.17		Education, Sports, Art and Culture	8857.01	5486.53	14343.54
2412.58		Non-Plan grants	3288.13		1835.89		Health and Family Welfare	1821.12	292.30	2113.42
5051.97		Grants for State Plan Schemes	6238.39		2304.15		Water Supply, Sanitation, Housing and Urban Development	823.03	2143.94	2966.97
2813.37		Grants for Central and Centrally sponsored Plan Schemes	3057.51		73.97		Information and Broadcasting	66.70	7.66	74.36
					1750.56		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	110.66	1962.94	2073.60
					93.35		Labour and Labour Welfare	84.08	27.05	111.13
					3015.53		Social Welfare and Nutrition	875.16	3851.02	4726.18
					(-) 46.25		Others	43.20	(-) 57.54	(-) 14.34
					12709.96		Economic Services	8799.84	5260.22	14060.06
					3170.22		Agriculture and Allied Activities	698.56	2494.71	3193.27
					3432.25		Rural Development	2377.18	1682.60	4059.78
					-		Special areas programmers			
					914.18		Irrigation and Flood Control	902.12	136.91	1039.03
					3199.94		Energy	3185.74	50.00	3235.74
					533.89		Industry and Minerals	67.25	512.99	580.24
					825.51		Transport	1377.50	3.35	1380.85
							Science, Technology and Environment			
					633.97		General Economic Services	191.49	379.65	571.14
					3.71		Grants-in-aid and Contributions	3.85		3.85
				68918.65	54466.15		Total			62477.23
	II	Revenue deficit carried over to Section B			5100.51	II	Revenue Surplus carried over to Section B			6441.42
59566.66		Total		68918.65	59566.66		Total			68918.65
		Section-B Others								

Receipts					Disbursements				
2012-13			2013-14		2012-13		2013-14		
							Non-Plan	Plan	Total
1509.45	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	3715.58			III	Opening overdraft from Reserve Bank of India		
	IV	Miscellaneous Capital receipts		9584.52	IV	Capital Outlay	96.64	13904.36	14001.00
				717.34		General Services	110.99	1221.54	1332.53
				1330.79		Social Services	(-) 22.19	1880.08	1857.89
				364.44		Education, Sports, Art and Culture		703.64	703.64
				562.50		Health and Family Welfare	(-) 1.05	461.22	460.17
				282.44		Water Supply, Sanitation, Housing and Urban Development	5.68	631.98	637.66
				Nil		Information and Broadcasting		(-) 0.04	(-) 0.04
				3.79		Welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes		6.07	6.07
				24.24		Social welfare and Nutrition	-26.81	(-) 5.76	(-) 32.57
				93.38		Others social services		82.96	82.96
				7536.39		Economic Services	7.83	10802.76	10810.59
				91.66		Agriculture and Allied Activities		476.97	476.97
				1874.40		Rural Development		1933.51	1933.51
				-		Special areas programmes			
				1940.04		Irrigation and Flood Control	6.94	1791.97	1798.91
				173.63		Energy		1897.48	1897.48
				48.81		Industry and Minerals		535.00	535.00
				3312.81		Transport	0.93	4089.33	4090.26
				95.04		General Economic Services	(-) 0.04	78.50	78.46
24.70	V	Recoveries of Loans and Advances	15.03	2085.95	V	Loans and Advances disbursed	109.83	697.55	807.38
		-From Power Projects		1080.88		For Power Projects	61.75	663.04	724.79
12.91		-From Government Servants	14.08	16.46		To Government Servants	10.91	-	10.91
11.79		-From Others	0.95	988.61		To Others	37.17	34.51	71.68
5100.51	VI	Revenue Surplus brought down	6441.42		VI	Revenue Deficit brought down			
9553.96	VII	Public debt receipts	9907.09	3069.96	VII	Repayment of Public debt			3119.56
		External debt				External debt			
9045.94		Internal debt other than Ways and Means Advances and Overdrafts	9357.43	2585.23		Internal debt other than Ways and Means Advances and Overdrafts			2558.83

Receipts					Disbursements				
2012-13			2013-14		2012-13		2013-14		
							Non-Plan	Plan	Total
		-Net transactions under Ways and Means Advances				Net transactions under Ways and Means Advances			
		-Net transactions under overdraft							
508.02		-Loans and Advances from Central Government	549.66		484.73	Repayment of Loans and Advances to Central Government			560.73
Nil		Inter State settlement	Nil		Nil	Inter State settlement			
2250.00	VIII	Appropriation to Contingency Fund		1450.43	2250.00	VIII Appropriation to Contingency Fund			1450.43
	IX	Amount transferred to Contingency Fund				IX Expenditure from Contingency Fund			
27066.21	X	Public Account receipts		33457.78	24798.82	X Public Account disbursements			29452.57
1296.09		Small Savings and Provident Funds		1072.30	1511.64	Small Savings and Provident Funds			1370.20
799.33		Reserve Funds		823.48	268.44	Reserve Funds			124.90
528.82		Suspense and Miscellaneous		579.05	795.34	Suspense and Miscellaneous			623.91
8927.17		Remittance		12373.58	8907.65	Remittance			12392.59
15514.80		Deposits and Advances		18609.37	13315.75	Deposits and Advances			14940.97
	XI	Closing Overdraft from Reserve Bank of India			3715.58	XI Cash Balance at end			6156.39
						Cash in Treasuries and Local Remittances			
					188.21	Deposits with Reserve Bank		230.03	
					521.52	Departmental Cash Balance including Permanent Advances		519.81	
					3005.85	Cash Balance Investment		5406.55	
45504.83		Total		54987.33	45504.83	Total			54987.33

(Source: Finance Accounts, 2013-14)

Appendix- 1.5

(Reference: Paragraph 1.1.3; Page 4)
Actuals, *vis-à-vis*, Budget Estimates for 2013-14

(₹ in crore)				
Particular	BE	Actuals	Increase/ Decrease (-)	Percentage Increase/ Decrease (-)
Revenue Receipt	80066.47	68918.65	(-) 11147.82	(-) 13.92
Own Tax Revenue	20962.70	19960.68	(-) 1002.02	(-) 4.78
Non Tax Revenue	3416.08	1544.83	(-) 1871.25	(-) 54.78
Share of Union Taxes and Duties	37980.98	34829.11	(-) 3151.87	(-) 8.30
Grant-in-aid from GoI	17706.71	12584.03	(-) 5122.68	(-) 28.93
Revenue Expenditure	73257.62	62477.23	(-) 10780.39	(-) 14.72
General Services	25469.15	22018.47	(-) 3450.68	(-) 13.55
Organs of State	992.45	768.27	(-) 224.18	(-) 22.59
Fiscal Services	888.92	675.26	(-) 213.66	(-) 24.04
Interest Payments & Servicing of Debt	6181.42	5895.32	(-) 286.10	(-) 4.63
Administrative services	6132.31	5197.90	(-) 934.41	(-) 15.24
Pension and Miscellaneous General services	11274.05	9481.73	(-) 1792.32	(-) 15.90
Social Services	32004.63	26394.85	(-) 5609.78	(-) 17.53
Education, Sports, Art and Culture	18322.62	14343.54	(-) 3979.08	(-) 21.72
Health and Family Welfare	2767.41	2113.42	(-) 653.99	(-) 23.63
Water Supply, Sanitation, Housing and Urban Development	3459.85	2966.97	(-) 492.88	(-) 14.25
Information and Broadcasting	83.03	74.36	(-) 8.67	(-) 10.44
Welfare of SC, ST and other BCs	1878.12	2073.60	195.48	10.41
Labour and Labour Welfare	115.28	111.13	(-) 4.15	(-) 3.60
Social Welfare and Nutrition	5279.40	4726.18	(-) 553.22	(-) 10.48
Others	98.92	(-) 14.34	(-) 113.26	(-) 114.50
Economic Services	15779.72	14060.05	(-) 1719.67	(-) 10.90
Agriculture and Allied Services	4175.18	3193.27	(-) 981.91	(-) 23.52
Rural Development	4455.16	4059.78	(-) 395.38	(-) 8.87
Irrigation & Flood Control	1298.66	1039.03	(-) 259.63	(-) 19.99
Energy	2474.22	3235.74	761.52	30.78
Industries & Minerals	662.01	580.24	(-) 81.77	(-) 12.35
Transport	1389.82	1380.85	(-) 8.97	(-) 0.65
General Economic Services	1324.67	571.14	(-) 753.53	(-) 56.88
Grant-in-aid and Contributions	4.12	3.85	(-) 0.27	(-) 6.55
Capital Expenditure	18830.30	14001.00	(-) 4829.30	(-) 25.65
General Services	1449.62	1332.53	(-) 117.09	(-) 8.08
Social Services	1882.09	1857.89	(-) 24.20	(-) 1.29
Education, Sports, Art and Culture	393.88	703.64	309.76	78.64
Health and Family Welfare	571.75	460.17	(-) 111.58	(-) 19.52
Water Supply, Sanitation, Housing and Urban Development	572.62	637.66	65.04	11.36
Information and Broadcasting	0.00	(-) 0.04	-0.04	
Welfare of SC, ST and other BCs	22.56	6.07	(-) 16.49	(-) 73.09
Social Welfare and Nutrition	321.28	(-) 32.57	(-) 353.85	(-) 110.14
Other	00.00	82.96	82.96	
Economic Services	10865.49	10810.59	(-) 54.90	(-) 0.51
Agriculture and Allied Services	375.84	476.97	101.13	26.91
Rural Development	2227.91	1933.51	(-) 294.40	(-) 13.21
Irrigation & Flood Control	2722.06	1798.91	(-) 923.15	(-) 33.91
Energy	1104.76	1897.48	792.72	71.75
Industries & Minerals	76.00	535.00	459.00	603.95
Transport	4250.89	4090.26	-160.63	-3.78
General Economic Services	108.03	78.46	(-) 29.57	(-) 27.37
Revenue Surplus (+)/ deficits (-)	6808.85	6442.00	(-) 366.85	(-) 5.39
Fiscal Deficits (-)	8769.45	8351.00	418.45	4.77
Primary surplus (+)/ deficits (-)	(-) 2881.48	(-) 2892.00	(-) 10.52	0.37

(Source: Budget Estimate of Government of Bihar and Finance Accounts, 2013-14)

Appendix- 1.6

(Reference: Paragraph 1.2.2; Page 8)
Funds directly transferred to State Implementing Agencies

(₹ in crore)

Programme/Scheme	Implementing Agency in the State	2012-13	2013-14
		Central Share	Central Share
Sarva Shiksha Abhiyan	Bihar Siksha Pariyojna Parishad	2754.62	2610.13
National Rural Employment Guarantee Scheme	District Rural Development Agencies	1227.81	1580.71
Swarnajayanti Gram Swarojgar Yojana		138.25	30.61
Indira Awas Yojana		1684.74	2957.04
Integrated Watershed Management Programme		17.03	16.78
District Rural Development Agency (Administration)		14.70	21.22
Total DRDA		3082.53	4606.37
National Rural Health Mission	State Health Society	757.95	779.32
Pradhan Mantri Gram Sadak Yojana	Registered Societies	959.75	725.72
Members of Parliament Local Area Development Scheme	District Magistrate	224.00	326.50
Science and Technology Programme for Social Economic Development	Registered Societies (NGOs)	0.31	0.51
Off Grid DRPS	Bihar Renewable Energy Development Agency	5.90	3.64
Promotion and Dissemination of Art and Culture	Registered Societies (NGOs)	1.16	1.58
Memorials and Others	Nava Nalanda Mahavihara	0.00	2.25
Mahila Samakhya	Bihar Mahila Samakhya Society	6.94	7.06
Supports to NGOs, Institutions, SRCs for Adult Education and Skill Development	Jan Shikshan Sansthan	4.83	6.54
National Child Labour Project Including Grants –in-aid to Voluntary Agencies	Child Labour Project Society	0.00	5.06
Health Insurance for Unorganized Sector Workers (Rashtriya Swastha Bima Yojana)	Bihar State Labour Welfare Societies	0.00	15.22
National Food Security Mission	State Agriculture Management & Extension Training	65.73	0.00
Intensive Dairy Development Programme (IDDP)	Bihar State Milk Co-operative Federation, Patna (COMFED)	20.52	0.00
National Mission on Food Processing	Bihar Government (Udyog Mitra)	8.56	0.00
Assistance to States for Infrastructure Development of Exports (Food Development Centre)	Bihar State Fruit and Vegetable Corporation	3.92	0.00
Catalytic Development Programme for development of Sericulture	Directorate of Handloom and Sericulture, Department of Industries, Bihar, Patna	2.83	0.00
Kasturba Gandhi Balika Vidyalaya (KGBV)	Bihar Shiksha Pariyojna Parishad	57.17	0.00
Model School	Bihar Madhyamik Shiksha Parishad	203.53	0.00
National Programme for Education of Girls at Elementary Level (NPEGEL)	Bihar Shiksha Pariyojna Parishad	16.47	0.00
Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Bihar Madhyamik Shiksha Parishad	137.66	0.00
National Horticulture Mission	Mission Director, Bihar Horticulture, Mission Society	-	20.00
National Rural Drinking Water Programme (NRDWP)	Bihar State Water and Sanitation Mission, Patna	-	338.95
National Afforestation Schemes	Bihar Forest Development Agency	-	12.84
National Green Core (NGC)	Bihar State Pollution Control Board	-	2.30
Environmental Information System (ENVIS)	Bihar State Pollution Control Board	-	0.06
Ration Balancing Scheme	Vikramshila Dugdh Utpadak Sahkari Sangh Ltd. Bhegalpur	-	0.35
Ration Balancing Scheme	Vikramshila Dugdh Utpadak Sankari Sangh Ltd. Barauni	-	0.05
Ration Balancing Scheme	Vikramshila Dugdh Utpadak Sankari Sangh Ltd. Muzaffarpur	-	0.05
Total		8314.38	9464.50

(Source: Finance Accounts, 2013-14)

Appendix- 1.7

(Reference: Paragraph 1.3 and 1.3.1.1; Pages 9 and 11)
Time series data on the State Government finances

	(₹ in crore)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Part A Receipts					
1. Revenue Receipts	35527	44532	51320	59567	68919
(i) Tax Revenue	8090 (23)	9870 (22)	12612 (25)	16253(27)	19961 (29)
Taxes on Sales, Trade, etc	3839 (48)	4557 (46)	7476 (59)	8671(53)	8453(42)
State Excise	1082 (13)	1523 (16)	1981 (16)	2430(15)	3168(16)
Taxes on Vehicles	345 (4)	456 (5)	569 (4)	673(4)	837(4)
Stamps and Registration fees	998 (12)	1099 (11)	1480 (12)	2173(14)	2712(14)
Land Revenue	124 (2)	139 (1)	168 (1)	205(1)	202(1)
Taxes on Goods and Passengers	1613 (20)	2006 (20)	828 (7)	1932(12)	4349(22)
Other Taxes	89 (1)	90 (1)	110 (1)	169(1)	240(1)
(ii) Non-Tax Revenue	1670 (5)	985 (2)	890 (2)	1135(2)	1545(2)
(iii) State's share of Union taxes and duties	18203(51)	23978(54)	27935 (54)	31901(54)	34829(51)
(iv) Grants in aid from Government of India	7564 (21)	9699 (22)	9883 (19)	10278(17)	12584(18)
2. Miscellaneous Capital Receipts	0	0	0	0	0
3. Recoveries of Loans and Advances	13	12	23	25	15
4. Total Revenue and Non-debt capital receipts (1+2+3)	35540	44544	51343	59592	68934
5. Public Debt Receipts	6134	6032	6628	9554	9907
Internal Debt (excluding Ways and Means Advances and Overdrafts)	5370	5251	5801	9046	9357
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	764	781	827	508	550
6. Inter State settlement			75	-	-
7. Total Receipts in the Consolidated Fund (4+5+6)	41674	50576	58046	69146	78841
8. Contingency Fund Receipts	-	-	-	-	-
9. Public Account Receipts	15303	17321	22303	27066	33458
10. Total Receipts of the State (7+8+9)	56978	67897	80349	96212	112299
Part B. Expenditure/Disbursement					
11. Revenue Expenditure	32584	38216	46499	54466	62477
Plan	8439 (26)	10900 (29)	12487 (27)	16892(31)	19096(31)
Non-Plan	24145(74)	27316 (71)	34012 (73)	37574(69)	43381(69)
General Services (including interest payments)	12202(37)	15287(40)	17729(38)	18645(34)	22018(35)
Social Services	13186 (40)	15090 (39)	18729 (40)	23107(43)	26395(42)
Economic Services	7088 (22)	7836 (21)	10038 (22)	12710(23)	14060(23)
Grants-in-aid and contributions	108(1)	3	3	4	4
12. Capital Expenditure	7332	9196	8852	9585	14001
Plan	7268 (99)	9150 (99)	8812 (99)	9492(99)	13904(99)
Non-Plan	64 (1)	46 (1)	40 (1)	93(1)	97(1)
General Services	274 (4)	396 (4)	608 (7)	717(7)	1333(10)
Social Services	1123 (15)	1072 (12)	807 (9)	1331(14)	1858(13)
Economic Services	5935 (81)	7728 (84)	7437 (84)	7537(79)	10810(77)
13. Disbursement of Loans and Advances	897	1103	1906	2086	807
14. Total (11+12+13)	40813	48515	57257	66137	77285
15. Repayments of Public Debt	1983	2190	2922	3070	3120
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1169	1725	2457	2585	2559
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	814	465	465	485	561

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
16. Appropriation to Contingency Fund	-	-	-	-	-
17. Inter State settlement	-	-	2	-	-
18. Total disbursement out of Consolidated Fund (14+15+16+17)	42796	50705	60181	69207	80405
19. Contingency Fund disbursements	-	-	-	-	-
20. Public Account disbursements	15448	16749	21393	24799	29453
21. Total disbursement by the State (18+19+20)	58428	67454	81574	94006	109858
Part C. Deficits					
22. Revenue Deficit(-)/ Revenue Surplus (+) (1-11)	2943	6316	4821	5101	6442
23. Fiscal Deficit (-)/ Fiscal Surplus (+) (4-14)	(-) 5273	(-) 3971	(-) 5914	(-) 6545	(-) 8351
24. Primary Deficit/ Primary Surplus (23+25)	(-)1588	348	(-)1610	(-)2117	(-) 2892
Part D. Other data					
25. Interest Payments (included in revenue expenditure)	3685	4319	4304	4428	5459
26. Financial Assistance to local bodies etc.	4456	4622	14444	17454	18935
27. Gross State Domestic Product (GSDP) [@]	162923	203555	243269	296153	343054
28. Outstanding Fiscal liabilities (year end)	58690	62858	67812	76503	86939
29. Outstanding guarantees (year end)	859	588	1092	1089	1090
30. Maximum amount guaranteed (year end)	1548	1549	2049	2046	2587
31. Number of incomplete projects	288	350	380	298	227
32. Capital blocked in incomplete projects	941	1005	1579	1488	1274
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax Revenue/GSDP	0.050	0.048	0.052	0.055	0.058
Own Non-Tax Revenue/GSDP	0.010	0.005	0.004	0.004	0.005
Central Transfers/GSDP	0.112	0.118	0.115	0.108	0.102
II Expenditure Management					
Total Expenditure/GSDP	0.251	0.238	0.235	0.223	0.225
Total Expenditure/Revenue Receipts	1.148	1.089	1.116	1.110	1.121
Revenue Expenditure/ Total Expenditure	0.798	0.787	0.812	0.824	0.808
Expenditure on Social Services/ Total Expenditure	0.350	0.333	0.341	0.370	0.366
Expenditure on Economic Services/ Total Expenditure	0.319	0.343	0.338	0.306	0.322
Capital Expenditure/Total Expenditure	0.179	0.189	0.155	0.145	0.181
Capital Expenditure on Social and Economic Services/Total Expenditure	0.173	0.181	0.144	0.134	0.164
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.018	0.031	0.020	0.017	0.019
Fiscal deficit/GSDP	(-) 0.032	(-) 0.020	(-) 0.024	(-) 0.022	(-) 0.024
Primary Deficit (surplus) /GSDP	(-) 0.010	0.002	(-) 0.007	(-) 0.007	(-) 0.008
Revenue Deficit/Fiscal Deficit	(-) 0.558	(-) 1.591	(-) 0.815	(-) 0.779	(-) 0.771
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.360	0.309	0.279	0.258	0.253
Fiscal Liabilities/RR	1.652	1.411	1.321	1.284	1.261
Fiscal Liabilities/States own resources	6.013	5.791	5.022	4.400	4.043

Figures in brackets represent percentages (rounded) to total of each sub-heading.

@ GSDP figures of the Government.

(Source: Finance Accounts, 2013-14)

Appendix- 1.8

(Reference: Paragraphs 1.9.1; Page 25)

Summarised financial position of the Government of Bihar as on 31 March 2014

(₹ in crore)

As on 31/03/2013	LIABILITIES	As on 31/03/2014
48825.50	Internal Debt	55624.10
	Market Loans bearing interest	31284.33
	Market Loans not bearing interest	0.22
	Loans from Life Insurance Corporation of India	21.55
	Loans from other Institutions	24318.00
8648.85	Loans and Advances from Central Government	8637.79
	Pre 1984-85 Loans	3.91
	Non-Plan Loans	58.63
	Loans for State Plan Schemes	8530.75
	Loans for Central Plan Schemes	1.01
	Loans for Centrally Sponsored Plan Schemes	0.53
	Ways and Means Advances for Plan Schemes	42.96
350.00	Contingency Fund	350.00
9345.75	Small Savings, Provident Funds, etc.	9047.85
7864.28	Deposits	11548.35
2750.17	Reserve Funds	3448.76
74.01	Inter State settlement	74.01
21345.93	Surplus on Government Account	27787.35
	(i) Less Revenue Surplus of the current year	6441.42
	(ii) Accumulated Surplus at the beginning of the year	21345.93
99204.49		116518.21
	ASSETS	
71884.39	Gross Capital Outlay on Fixed Assets	85885.39
	Investments in shares of Companies, Corporations, etc.	2867.18
	Other Capital Outlay	83018.21
20587.01	Loans and Advances	21379.36
	Loans for Power Projects	16535.92
	Other Development Loans	4770.73
	Loans to Government servants and Miscellaneous loans	72.71
1161.67	Remittances	1180.67
114.89	Advances	130.57
1740.95	Suspense and Miscellaneous Balances	1785.83
3715.58	Cash	6156.39
	Cash in Treasuries and Local Remittances	
	Deposits with Reserve Bank	230.03
	Departmental Cash Balance	178.50
	Permanent Advances	341.32
	Cash Balance Investments including earmarked funds	5406.54
99204.49		116518.21

(Source: Finance Accounts, 2013-14)

Appendix- 2.1

(Reference: Paragraph 2.3.1; Page 36)

Statement of grants/appropriations where savings were more than ₹ 10 crore and 20 per cent of the total provision

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Expenditure	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	1	Agriculture Department	3502.31	1935.43	1566.88	44.74
2	2	Animal and Fisheries Resource Department	978.48	363.79	614.69	62.82
3	3	Building Construction Department	2064.25	1326.10	738.15	35.76
4	4	Cabinet Secretariat Department	162.91	102.57	60.34	37.04
5	8	Art, Culture and Youth Department	95.93	71.23	24.70	25.75
6	10	Energy Department	7604.79	5887.50	1717.29	22.58
7	12	Finance Department	2297.19	727.78	1569.41	68.32
8	15	Pension	13775.22	9519.94	4255.28	30.89
9	16	Panchayati Raj Department	4074.13	3003.35	1070.78	26.28
10	17	Commercial Tax Department	127.28	69.85	57.43	45.12
11	18	Food and Consumer Protection Department	1689.12	651.53	1037.59	61.43
12	20	Health Department	3715.48	2786.55	928.93	25.00
13	21	Education Department	19545.00	14972.10	4572.90	23.40
14	25	Information Technology Department	224.33	37.24	187.09	83.40
15	27	Law Department	621.44	479.83	141.61	22.79
16	28	High Court of Bihar	116.28	76.66	39.62	34.07
17	30	Minorities Welfare Department	399.93	153.13	246.80	61.71
18	33	General Administration Department	416.50	301.72	114.78	27.56
19	35	Planning and Development Department	3111.00	873.98	2237.02	71.91
20	37	Rural Works Department	2969.94	2390.46	579.48	19.51
21	38	Registration, Excise and Prohibition Department	153.45	100.79	52.66	34.32
22	39	Disaster Management Department	1435.81	989.10	446.71	31.11
23	40	Revenue and Land Reforms Department	864.00	501.80	362.20	41.92
24	41	Road Construction Department	6183.63	4923.46	1260.17	20.38
25	43	Science and Technology Department	185.69	89.14	96.55	52.00
26	44	SC and ST Welfare Department	1259.95	870.43	389.52	30.92
27	46	Tourism Department	160.58	70.05	90.53	56.38

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Expenditure	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
28	47	Transport Department	53.39	39.64	13.75	25.75
29	48	Urban Development and Housing Department	2538.40	1718.44	819.96	32.30
30	49	Water Resources Department	4304.20	2322.17	1982.03	46.05
31	50	Minor Water Resource Department	1315.04	538.80	776.24	59.03
32	51	Social Welfare Department	5247.09	3913.51	1333.58	25.42
Total			91192.74	61808.07	29384.67	

(Source: Appropriation Accounts of the State, 2013-14)

Appendix- 2.2

(Reference: Paragraph 2.3.2; Page 39)

List of Grants indicating Persistent Savings during 2009-14

(₹ in crore)

Sl. No.	No. and Name of the Grant	Amount and percentage of savings									
		2009-10		2010-11		2011-12		2012-13		2013-14	
(1)	(2)	(3)		(4)		(5)		(6)		(7)	
Revenue-Voted											
		Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage
1	2-Animal and Fisheries Resource Department	62.53	18.99	165.72	40.67	210.59	43.22	426.49	44.31	607.69	62.55
2	12-Finance Department	39.09	10.91	55.64	13.46	122.72	43.27	223.31	31.97	106.32	27.48
3	20-Health Department	278.83	16.79	479.42	23.92	528.85	21.52	569.78	22.26	623.24	22.30
4	27-Law Department	31.32	10.72	130.41	26.37	148.50	26.19	151.31	26.11	141.61	22.78
5	40-Revenue and Land Reforms Department	120.13	17.17	128.43	23.06	148.70	24.05	72.52	14.96	132.67	21.20
6	41-Road Construction Department	274.30	38.78	198.29	33.58	120.06	18.44	109.32	16.45	413.22	32.96
7	50-Minor Water Resource Department	93.81	28.18	108.29	15.78	291.77	50.39	92.81	25.99	668.14	66.10
Total		900.01		1266.20		1571.19		1645.54		2692.89	
Capital-Voted											
8	3-Building Construction Department	26.79	29.86	66.52	36.16	292.26	57.49	722.07	69.33	659.52	40.88
9	36-Public Health Engineering Department	462.89	50.68	268.62	29.99	137.81	31.09	265.47	50.66	97.55	13.62
10	49-Water Resources Department	1415.28	52.57	1722.91	56.81	625.86	25.65	672.73	27.47	1853.56	53.61
11	50-Minor Water Resource Department	95.11	57.02	181.26	75.96	110.50	42.42	127.24	43.26	108.10	35.51
Total		2000.07		2239.31		1166.43		1787.51		2718.73	
Grand Total		2900.08		3505.51		2737.62		3433.05		5411.62	

(Source: Appropriation Accounts of the state, 2013-14)

Appendix- 2.3

(Reference: Paragraph 2.3.3; Page 39)

Excess over provisions of previous years requiring regularisation

(₹in crore)

Year	No. of Grants/ Appropriation	Grants/Appropriation number	Amount of excess
(1)	(2)	(3)	(4)
1977-78	1	24	0.06
1978-79	1	27	0.32
1981-82	2	3, 13	5.12
1982-83	1	22	0.98
1983-84	1	12	9.45
1984-85	2	3,14	2.63
1986-87	1	13	65.63
1987-88	3	9, 19, 38	15.53
1988-89	2	9, 38	6.59
1989-90	3	25, 27, 38	99.40
1990-91	2	37, 38	47.55
1991-92	2	6, 38	71.24
1992-93	1	38	87.77
1993-94	2	25, 37	157.68
1994-95	1	37	170.61
1995-96	2	25, 37	213.23
1996-97	2	23, 37	21.16
1997-98	1	7	0.01
1998-99	1	30	0.33
1999-00	1	40	0.01
2003-04	3	11, 30, 50	81.23
2004-05	3	19, 20, 21	5.62
2005-06	2	39, 40	294.50
2007-08	1	17	1.04
2008-09	2	17, 28	8.91
2010-11	1	5	0.35
Total			1366.95

(Source: Information furnished by PAC section.)

Appendix- 2.4

(Reference: Paragraph 2.3.4; Page 39)

Cases where supplementary provision (₹ 10 lakh or more in each case) proved unnecessary

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Expenditure	Savings out of Original Provision	Supplementary Provision
(1)	(2)	(3)	(4)	(5)	(6)
A Revenue (Charged)					
1	5-Secretariat of the Governor	7.87	7.65	0.22	1.64
2	13-Interest Payment	5887.97	5572.96	315.01	3.35
3	15-Pension	10.37	0.97	9.40	0.63
Total for charged		5906.21	5581.58	324.63	5.62
A Revenue (Voted)					
4	1-Agriculture Department	2550.19	1927.87	622.32	852.12
5	2-Animal and Fisheries Resource Department	966.37	363.79	602.58	5.11
6	3-Building Construction Department	447.47	372.68	74.79	3.84
7	4-Cabinet Secretariat Department	145.66	97.24	48.42	5.18
8	8-Art, Culture and Youth Department	78.70	71.23	7.47	17.23
9	9-Co-Operative Department	451.59	438.28	13.31	13.28
10	12-Finance Department	382.49	280.54	101.95	4.36
11	15-Pension	11263.67	9518.97	1744.70	2500.55
12	16-Panchayati Raj Department	3317.04	3003.35	313.69	757.09
13	18-Food and Consumer Protection Department	847.96	651.53	196.43	262.65
14	20-Health Department	2785.09	2170.49	614.60	8.64
15	21-Education Department	17977.78	14270.38	3707.40	682.22
16	22-Home Department	4801.02	4248.27	552.75	58.40
17	24-Information and Public Relation Department	83.75	75.28	8.47	3.19
18	25-Information Technology Department	173.71	37.24	136.47	9.62
19	26-Labour Resource Department	200.34	193.94	6.40	18.26
20	27-Law Department	619.78	479.83	139.95	1.65
21	30-Minorities Welfare Department	233.31	76.15	157.16	4.03
22	32-Legislature	109.56	102.90	6.66	4.16
23	33-General Administration Department	411.62	297.99	113.63	0.62
24	35-Planning and Development Department	930.96	174.01	756.95	14.13
25	37-Rural Works Department	871.92	727.96	143.96	0.14
26	38-Registration, Excise and Prohibition Department	147.95	100.79	47.16	4.51
27	40-Revenue and Land Reforms Department	593.18	493.06	100.12	32.55
28	42-Rural Development Department	1742.92	1667.03	75.89	145.80
29	43-Science and Technology Department	92.33	60.27	32.06	2.47
30	44-SC and ST Welfare Department	1016.92	869.43	147.49	42.03
31	45-Sugar Industries Department	110.84	88.54	22.30	5.51
32	46-Tourism Department	25.27	16.71	8.56	0.89
33	47-Transport Department	39.06	33.45	5.61	2.73
34	48-Urban Development and Housing Department	2114.91	1717.44	397.47	422.49
35	49-Water Resources Department	818.85	718.74	100.11	28.35
36	50-Minor Water Resource Department	498.02	342.55	155.47	512.67
37	51-Social Welfare Department	4133.31	3913.51	219.80	1104.28
Total for Voted		60983.54	49601.44	11382.10	7530.75
Total for Revenue		66889.75	55183.02	11706.73	7536.37
B Capital (Voted)					
38	3-Building Construction Department	1057.54	953.42	104.12	555.40
39	4-Cabinet Secretariat Department	9.07	5.33	3.74	3.00

Sl. No.	Number and Name of the Grant	Original Provision	Expenditure	Savings out of Original Provision	Supplementary Provision
(1)	(2)	(3)	(4)	(5)	(6)
40	9-Co-Operative Department	70.84	64.11	6.73	17.54
41	12-Finance Department	24.00	10.97	13.03	1450.07
42	30-Minorities Welfare Department	100.60	76.98	23.62	62.00
43	35-Planning and Development Department	974.91	699.97	274.94	1191.00
44	40-Revenue and Land Reforms Department	38.27	8.74	29.53	200.00
45	41-Road Construction Department	4230.22	4083.26	146.96	700.00
46	42-Rural Development Department	47.00	26.67	20.33	0.54
47	44-SC and ST Welfare Department	1.00	1.00	0.00	200.00
48	46-Tourism Department	82.43	53.34	29.09	51.99
49	49-Water Resources Department	2500.35	1603.43	896.92	956.64
50	50-Minor Water Resource Department	221.70	196.25	25.45	82.66
Total for Capital		9357.93	7783.47	1574.46	5470.84
Grand Total		76247.68	62966.49	13281.19	13007.21

(Source: Appropriation Accounts of the State, 2013-14)

Appendix- 2.5

(Reference: Paragraph 2.3.5; Page 39)

Excessive/unnecessary Re-appropriation of Funds

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation	Actual Expenditure	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	1	2401-00-001-0001-Direction	8.00	0.15	6.74	0.21	1.20
2		2401-00-103-0001- Seed Multiplication Farm	12.94	1.77	12.85	1.68	0.18
3		2401-00-109-0103- Emergency Project for Flood and Drought	366.59	80.86	333.87	100.45	13.13
4	2	2404-00-001-0001- Headquarters Establishment	2.65	0.02	2.25	0.34	0.08
5		2405-00-001-0102- Fisheries Extension	4.00	2.50	2.05	4.41	0.04
6	3	2059-80-001-0001- Direction	13.57	0.08	0.00	1.73	11.92
7		4059-80-051-0109- Construction of Hostel for Bihar State Judicial Service Training Institute (For Law Department)	0.00	5.73	3.02	0.21	2.50
8	4	2070-00-115-0001- State Guest House	0.42	0.08	0.37	0.10	0.03
9	6	2015-00-105-0001- General Election to Lok Sabha	5.00	2.05	6.33	0.60	0.12
10		2015-00-106-0002- Biennial Election to State Legislative Council	0.01	1.12	1.03	0.08	0.02
11	12	7610-00-202-0001- Advance to Government Servants for purchase of Motor Conveyance	4.00	1.00	4.21	0.48	0.31
12	13	2049-60-701-0003- Expenditure under Miscellaneous Legal Judgements	4.00	7.00	8.78	0.00	2.22
13		2049-60-701-0005- Interest Payment on Legal Judgement of Late Payment of all type of pension (Including Family Pension) and Arrear amount of Death-Cum-Retirement benefits.	0.10	0.05	0.04	0.00	0.11
14	15	2071-01-102-0001- Payment of commuted value of pension to employees retired from successor State of Bihar	14.92	200.00	182.10	0.00	32.82
15		2071-01-115-0002- Leave encashment equivalent to unavailed earned leave payable to officers and employees retired/died after 15.11.2000	50.50	1000.00	848.83	0.00	201.67
16		2071-01-117-0001- Government contribution for defined contribution pension scheme	179.98	50.00	214.50	0.00	15.48
17	18	3456-00-001-0002- District Charges	41.32	16.67	41.14	15.75	1.10
18		3456-00-102-0004- Computerisation to PDS System	5.84	2.00	1.85	2.15	3.84
19	19	2406-01-001-0001- Direction and Administration	11.95	0.11	11.10	0.37	0.59
20		2406-01-789-0101- Rehabilitation for Deciduous Forest	11.07	1.30	6.06	0.00	6.31

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation	Actual Expenditure	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
21	19	2406-02-110-0106- Valmiki Nagar Tiger Project (50% State Government)	1.00	1.03	1.13	0.04	0.86
22	20	2210-01-110-0010- Indira Gandhi Cardiac Institute, Patna	24.50	1.00	18.40	7.06	0.04
23		2210-01-110-0013- Sadar Hospital	172.41	30.80	182.87	19.65	0.69
24		2210-05-105-0001- Patna Medical College	60.08	0.16	50.73	8.13	1.38
25		2210-05-105-0005- Nalanda Medical College	26.01	3.95	26.82	2.46	0.68
26		2210-05-105-0007- Magadh Medical College	18.74	4.15	19.32	3.42	0.15
27		2210-05-105-0012- Nurses Training	6.02	0.35	5.26	1.10	0.01
28		2210-05-105-0022- Vardhaman Institute of Health Sciences, Pawapuri	11.09	0.60	7.12	4.56	0.01
29		2210-05-105-0023- Government Medical College, Bettiah	10.11	1.00	9.49	1.40	0.22
30	21	2202-01-197-0002- Consolidated Payment to Block Teacher and Physical Teacher	526.73	30.00	484.49	69.23	3.01
31		2202-02-001-0002- District Education Officer and Sub-divisional Education officer	28.46	1.10	26.14	2.82	0.60
32		2202-02-107-0107-Chief Minister Girls Uniform Scheme	75.00	51.26	118.03	6.76	1.47
33		2202-03-107-0104- Chief Minister Girls Uniform Scheme	25.00	22.00	33.81	11.02	2.17
34	22	2052-00-090-0006- Home (Police) Department	3.45	0.06	3.22	0.00	0.29
35		2055-00-001-0001- Superintendence	27.87	1.66	24.88	0.00	4.65
36		2055-00-003-0002-Training School, Nathnagar	10.63	0.04	10.52	0.00	0.15
37		2055-00-003-0006-Bihar Police Academy	6.14	0.33	5.90	0.00	0.57
38		2055-00-101-0001-Criminal Investigation Department	121.33	4.08	116.63	0.00	8.78
39		2055-00-104-0002-Unmounted Military Police	554.64	10.50	472.48	0.00	92.66
40		2055-00-104-0003-Special Task Force	39.00	5.72	37.74	0.00	6.98
41		2055-00-109-0017-Expenditure related to security purpose in terrorist effect region	10.53	3.00	8.87	0.00	4.66
42		2055-00-113-0001-Hospital Charges	7.57	0.61	5.92	0.00	2.26
43		2055-00-113-0004- Expenditure on security in terrorist affected areas (Recoupment by Central Government)	6.62	1.70	8.15	0.00	0.17
44		2055-00-114-0002-Computer	1.56	0.09	1.32	0.00	0.33
45		2056-00-101-0002-District Jail	78.15	0.16	70.28	7.10	0.93
46		2056-00-102-0001-Central Jail	13.96	0.24	13.94	0.04	0.22
47		2070-00-105-0014-Kosi Bandh Katan Nyaik Janch Aayog	0.51	0.32	0.74	0.07	0.02

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Re-appropriation	Actual Expenditure	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
48	22	2070-00-105-0016-Judicial Inquiry of Police firing at Madhubani	0.40	0.23	0.44	0.17	0.02
49		2070-00-107-0001-Rural	172.72	0.15	161.59	10.77	0.51
50	27	2014-00-114-0001-Legal Advisors and Counsellors	6.52	0.20	6.06	0.59	0.07
51		2014-00-114-0003-Government Law Suits	45.77	6.50	48.00	4.19	0.08
52	33	2053-00-101-0001- Main Office	20.59	1.00	15.01	6.03	0.55
53		2070-00-115-0003- Circuit House	10.14	1.50	7.21	4.34	0.09
54	35	2053-00-094-0109-Strengthening of Planning Machinery Local needs Under District Level	5.46	1.49	3.73	0.00	3.22
55		3454-02-204-0002- Central Statistical Organisation	15.95	0.26	11.94	4.00	0.27
56	37	4515-00-103-0101- Minimum Needs Programmes	254.94	185.00	359.25	75.00	5.69
57	39	2070-00-106-0002- District Charges	0.77	0.05	0.71	0.07	0.04
58		2245-02-101-0001- Cash Payment to Helpless and Handicapped Persons	160.00	45.50	159.00	37.79	8.71
59		2245-02-101-0005- Cash Payment for fire Relief	5.00	3.50	4.07	3.81	0.62
60		2245-02-101-0010- Assistance to dependents of persons died due to lightning	2.00	1.00	2.65	0.27	0.08
61		2245-02-118-0001- Repairs of damaged boats/manufacture of new boats	6.26	0.90	3.94	3.06	0.16
62	40	2052-00-099-0001- General Department	3.17	0.02	2.74	0.44	0.01
63	41	3054-03-052-0001- Machinery and Equipment	4.10	1.50	3.94	1.23	0.43
64	47	2041-00-101-0002- Control on Motor Vehicle	23.17	0.70	21.09	2.08	0.70
65		2052-00-090-0035- Transport Department	1.35	0.05	1.29	0.06	0.05
66	49	2700-01-001-0001- Establishment	49.60	0.03	43.75	5.64	0.24
67		2700-01-101-0002- Other maintenance expenditure	19.00	1.25	13.04	6.50	0.71
68		2700-02-001-0001- Establishment	80.59	0.04	74.59	5.79	0.25
69		2701-04-001-0001- Establishment	30.85	0.01	28.34	2.37	0.15
70		2711-03-001-0001- Regional Establishment	24.65	0.02	22.13	2.36	0.18
71		3451-00-090-0009- Water Resources Department	14.02	0.27	13.06	1.19	0.04
72	50	2702-03-103-0002- Government Tube Wells	214.79	23.09	155.24	59.63	23.01
Total			3775.78	1822.66	4614.13	510.80	473.51

(Source: Detailed Appropriation Accounts (including Grants Audit Register), 2013-14 Government of Bihar)

Appendix- 2.6

(Reference: Paragraph 2.3.5; Page 39)

Insufficient withdrawal through Re-appropriation of Funds

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expenditure	Re-appropriation	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	1	2401-00-001-0106- Survey and Formulation of Project (New State Plan Programme)	7.00	4.02	0.72	2.23	0.03
2		2401-00-108-0114- Integrated Scheme for Oilseed, Pulses, Oil palm and maize (ISOPOM 25:75) New Scheme	6.00	2.09	0.50	1.00	2.41
3		2401-00-109-0001- Divisional District and Sub-divisional Establishment	172.95	117.67	16.01	37.32	1.95
4		2401-00-109-0106- Intensified Field Development and Training Support (New Scheme)	148.73	64.88	6.34	73.20	4.31
5		2401-00-789-0104- Upgradation of Biological Farming	106.98	20.13	28.47	53.59	4.79
6		2401-00-789-0106- Intensified Field Development and Training Support (New scheme)	28.67	10.60	1.22	14.11	2.74
7		2401-00-796-0132- Jaivik Kheti Ka Unayan	4.00	1.09	0.11	2.33	0.47
8	3	2059-80-051-0001- Other Administrative Services	9.00	1.65	2.25	4.98	0.12
9		2059-80-053-0001- Maintenance and Repairs	219.50	194.77	5.20	18.92	0.61
10		4216-01-700-0105- Building for Judges	33.76	8.37	5.73	19.38	0.28
11	4	2013-00-104-0001- Hospitality Expenses	0.35	0.16	0.09	0.02	0.08
12	6	2015-00-103-0001- Electoral Rolls for Assembly Constituencies	37.10	34.42	1.12	1.51	0.05
13	12	7610-00-201-0001- House Building Advance to Government Servants	7.00	4.51	1.00	1.48	0.01
14	13	2049-01-101-0001- Interest on Bihar State Development Loans (Interest bearing)	2350.17	2081.02	7.08	0.00	262.07
15	15	2071-01-101-0001- Payment to pre 15.11.2000 pensioners	5056.50	702.73	1200.00	2500.00	653.77
16		2071-01-102-0002- Payment of commuted value of pension to employees retired prior to 15.11.2000	565.33	388.41	50.00	0.00	126.92
17	16	2515-00-198-0009- Contribution for Gram Panchayats in approval of State Finance Commission	614.38	597.65	0.92	0.18	15.63
18		2515-00-198-0010- Gram Kachahari Ke Vibhinn Madon Hetu	45.45	17.32	0.40	27.14	0.59
19	18	3451-00-090-0011- Food Supply and Commerce Department	6.39	4.96	1.17	0.21	0.05
20	19	2406-01-789-0102- Canal Side Farm	8.19	5.74	0.66	0.11	1.68
21		2406-01-789-0103- Road Side Farm	9.19	6.08	0.64	0.20	2.27

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expenditure	Re-appropriation	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
22	20	2210-01-001-0001- Superintendence	13.79	8.77	1.65	2.10	1.27
23		2210-01-001-0002- District Medical Officer	32.91	24.89	0.24	7.34	0.44
24		2210-01-110-0008- Sri Krishna Medical College, Muzaffarpur	37.67	34.39	0.16	2.80	0.32
25		2210-03-101-0003- Health Sub Centre	66.58	43.93	3.49	19.14	0.02
26		2210-05-105-0009- Dental College Patna	5.05	2.64	0.35	1.50	0.56
27		2210-05-105-0017- Indira Gandhi Institute of Medical Science Patna	75.50	50.00	9.10	0.00	16.40
28		2210-05-105-0024- Government Medical College Madhepura	6.71	0.10	1.60	4.20	0.81
29		2210-06-101-0003- National Malaria Eradication Programme	33.76	25.87	0.23	7.50	0.16
30		2210-06-107-0001- Public Health Laboratories	3.81	3.40	0.02	0.36	0.03
31	21	2202-01-101-0001- Government Primary and Middle School	5410.51	3585.64	32.80	1762.26	29.81
32		2202-01-112-0002- Mid-Day Meal Project	3.76	2.28	0.74	0.71	0.03
33		2202-02-196-0001- Consolidated Grant to Zila Parishad Secondary Teachers	213.60	145.02	4.00	64.08	0.50
34		2202-04-200-0001- District Public Education office	10.38	5.13	1.77	3.39	0.09
35		2055-00-001-0009- Expenditure on deployment of Paramilitary	295.00	271.81	2.05	0.00	21.14
36	22	2055-00-109-0003- Surrender of Leftist Extremist.	1.00	0.00	0.09	0.00	0.91
37		2055-00-109-0005- Special Auxiliary Police	164.40	114.34	19.36	0.00	30.70
38		2055-00-109-0006- Strengthening of Terrorism affected P.S./O.P. under S.R.E. scheme	16.00	7.75	1.70	0.00	6.55
39		2055-00-109-0009- Hiring of Vehicles/Helicopters/Mean of communication during Emergency in covered Districts under S.R.E. scheme	13.00	0.04	3.00	0.00	9.96
40		2230-01-101-0007- Implementation of the minimum wages act in agriculture	22.59	16.57	0.03	5.84	0.15
41	27	2014-00-105-0001- Civil and Session courts	466.01	394.91	6.70	63.38	1.02
42	30	2251-00-090-0011- Minority Welfare Department	3.06	2.97	0.06	0.01	0.02
43	33	2053-00-093-0001- District Administration	213.96	155.97	5.50	52.18	0.31
44	35	3454-02-204-0001- Statistical Machinery at Block Level	7.00	5.57	0.26	1.16	0.01
45	38	2039-00-001-0002- District Charges	78.35	41.55	0.03	35.42	1.35

Sl. No.	Grant No.	Head of Accounts and Description	Total Provision	Actual Expenditure	Re-appropriation	Surrender	Final Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
46	39	2245-02-101-0003- Payment of gratuities relief to affected families	8.00	4.10	1.50	2.29	0.11
47		2245-02-101-0004- Free distribution of clothes and utensils to affected persons	10.00	0.05	2.50	6.56	0.89
48		2245-02-101-0006- Grants for Building Damaged by Fire	15.00	1.08	3.75	10.15	0.02
49		2245-02-112-0002- Evacuation of Population	102.35	17.36	12.50	71.10	1.39
50		2245-02-114-0001- Grants for Agro Input (for damaged crops)	122.93	88.48	1.25	0.42	32.78
51	41	3054-80-001-0002- Supervision	245.73	178.61	1.50	64.21	1.41
52	42	2216-03-789-0102- Indira Awas Yojna	668.62	498.40	167.15	0.00	3.07
53	43	2203-00-103-0001- Certificate Course	0.98	0.79	0.03	0.14	0.02
54	49	2700-03-001-0001- Establishment	161.61	145.64	0.79	14.65	0.53
55		4700-03-051-0102- Irrigation Project for Gandak Basin (Works) (AIBP)	308.04	29.00	77.01	134.00	68.03
56		4700-04-051-0102- Irrigation Project for Kiul Badua Chandan Basin (Works) (AIBP)	50.00	19.55	12.50	17.33	0.62
Total			18324.30	10194.87	1705.04	5112.13	1312.26

(Source: Detailed Appropriation Accounts (including Grants Audit Register), 2013-14 Government of Bihar)

Appendix- 2.7

(Reference: Paragraph 2.3.6; Page 41)

Substantial surrenders (₹ five crore or more than 50 per cent of the total provision) made during the year

(₹ in crore)

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	01-Agriculture Department	2401-00-001-0102-Computerisation of offices	10.00	0.23	9.77	0.00	97.70
2		2401-00-103-0109- Beej Gunan Formo Ka vistar kheti par wayay	49.80	8.02	41.78	0.00	83.89
3		2401-00-105-0106-Upliftment of Organic Faming	305.26	53.77	176.02	75.47	57.66
4		2401-00-109-0106- Intensified Field Development and training support(New Scheme)	148.73	64.88	79.54	4.31	53.48
5		2401-00-109-0111-Support to State Extension Programme for Extension Reforms	41.50	5.20	29.05	7.25	70.00
6		2401-00-113-0104-Promotion of Agricultural Workshop (macromode state share 10:90)	50.00	0.07	49.00	0.93	98.00
7		2401-00-789-0104-Upgradation of Biological Farming	106.97	20.13	82.05	4.79	76.70
8		2401-00-789-0105-Support to State Extension Programme for Extension Reforms	8.00	0.96	5.60	1.44	70.00
9		2401-00-789-0106- Intensified Field Development and Training Support (New scheme)	28.67	10.60	15.33	2.74	53.47
10		2401-00-789-0117-Seed Production Programme	9.60	0.98	8.59	0.03	89.48
11		2415-01-004-0107-Soil Seed and fertilizer Lab ka Sudrikaran	12.00	3.92	7.99	0.09	66.58
12		2415-01-277-0101- Grants to Rajendra Agriculture University	10.00	0.29	9.71	0.00	97.10
13		2415-01-277-0111-Agriculture College, kishanganj	100.00	20.00	80.00	0.00	80.00
14	02-Animal and Fisheries Resource Department	2403-00-101-0101-Hospitals, Dispensaries and other establishment	75.83	20.31	54.84	0.68	72.32
15		2403-00-104-0102-Nutrition and development of Avi & Aaza	70.06	0.55	69.50	0.01	99.20
16		2403-00-106-0607-Scheme for control and prevention of animal diseases	22.12	1.42	20.70	0.00	93.58

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
17	02-Animal and Fisheries Resource Department	2403-00-106-0104- Scheme for control and prevention of animal diseases	8.00	2.18	5.79	0.03	72.38
18		2404-00-789-0101- Rural Dairy Employment Programme	12.22	0.47	11.75	0.00	96.15
19		2405-00-101-0104- Development and renovation of Pond fish	60.00	1.25	58.75	0.00	97.92
20		2405-00-101-0116- National Agriculture Development Scheme	21.80	2.28	19.49	0.03	89.40
21		3454-01-001-0602- Cattle Census	10.00	2.99	6.15	0.86	61.50
22	03- Building Construction Department	4059-01-789-0101- Building for Scheduled Caste	30.00	5.12	19.64	5.24	65.47
23		4059-80-051-0604- Judicial Buildings	12.74	0.53	11.77	0.44	92.39
24		4216-01-700-0003- Public Works	16.00	3.27	12.73	0.00	79.56
25		4216-01-700-0101- Other housing	20.00	2.75	17.25	0.00	86.25
26		4225-80-051-0103- Construction of Hostel for minorities boys and girls	17.69	5.28	9.06	3.35	51.22
27		4250-00-051-0105- Scheme for minorities of multiregional development	30.00	9.56	20.02	0.42	66.73
28		4250-00-051-0605- Scheme for minorities of multiregional development	150.00	21.94	120.31	7.75	80.21
29	09- Co-operative Department	3451-00-090-0101- Co-operation Department	20.00	1.25	18.75	0.00	93.75
30		6425-00-108-0612- Loans of Central Co-operative Banks for consolidated cooperative Development Project	27.68	5.57	22.11	0.00	79.88
31	10-Energy Department	2801-02-190-0001- Bihar State Power Generation Company	10.00	3.38	6.62	0.00	66.20
32		4801-02-190-0101- Project of Bihar State Power Generation Co. Ltd(BRDF S)	150.00	62.13	87.87	0.00	58.58
33		6801-00-190-0006- Payment of interest on Loan taken from Bihar State Power (Holding) Co. Ltd for Rural Electrification Corp. LTD	48.40	10.38	38.02	0.00	78.55
34		6801-00-190-0007- Loan to Bihar State-Power (Holding) regarding Rural electrification from central cell by Rural Electrification Corp	20.70	2.17	18.53	0.00	89.52

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
35	10-Energy Department	6801-00-190-0108-Distribution Project of Bihar State Power (Holding) Co. Ltd (Externally Aided Project)	225.00	73.91	139.69	11.40	62.08
36		6801-00-190-0111-Loans to project of Bihar State Power Generation Co. Ltd.	25.00	10.00	15.00	0.00	60.00
37		6801-00-201-0105-Loans to Bihar State Jal Vidyut Nigam (NABARD)	63.57	16.79	46.78	0.00	73.59
38	12-Finance Department	2054-00-095-0103-Bihar Revenue Administration Intranet (Brain Project)	40.00	2.03	37.97	0.00	94.93
39		7610-00-202-0004-Advance to Members of legislature for purchase of motor conveyances	7.00	1.12	5.64	0.24	80.57
40	16-Panchayati Raj Department	2015-00-109-0002-Election of District Boards/Panchayat Samiti Gram Panchayat	10.00	3.27	6.58	0.15	65.80
41		2515-00-198-0010-Gram Kachahari Ke Vibhinn Madon Hetu	45.45	17.32	27.54	0.59	60.59
42	17-Commercial Tax Department	2040-00-001-0005-Mission mode project	24.03	7.23	16.80	0.00	69.91
43	20-Health Department	2210-01-110-0016-Mental Hospital	10.00	2.09	7.91	0.00	79.10
44		2211-00-003-0604-Training and Research A.N.M. school/LHV School	15.56	6.73	8.78	0.05	56.43
45		4210-01-110-0111-College Hospital	103.00	12.52	90.48	0.00	87.84
46		4210-01-110-0113-Renovation and Construction of District and sub-divisional Hospital	48.00	12.95	35.05	0.00	73.02
47		4210-02-103-0101-Renovation and construction of Referral Primary Health Centre	77.00	26.00	51.00	0.00	66.23
48		4210-02-110-0101-Ayurvedic College, Hospital and Dispensary	25.00	5.30	19.70	0.00	78.80
49	21-Education Department	2202-01-001-0106-District Teachers employment authority	10.00	1.90	8.07	0.03	80.70
50		2202-01-192-0001-Consolidated Payment to Municipal Teachers	30.92	12.97	17.69	0.26	57.21
51		2202-01-789-0103-Sarv shiksha Abhiyan	636.64	165.04	471.60	0.00	74.08
52		2202-02-001-0101-Directorate of Secondary Education	11.27	2.72	7.00	1.55	62.11

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
53	21-Education Department	2251-00-090-0002-Secondary, Primary and Adult Education Deptt	50.50	4.42	46.08	0.00	91.24
54		4202-01-202-0108-Building for State Research and Training Institute	30.00	5.79	24.21	0.00	80.70
55	22- Home Department	4055-00-050-0101-Land Acquire for Police Station/Chauki	25.00	5.69	15.00	4.31	60.00
56		4070-00-051-0101-Bihar Fire Brigade Services for Building Construction	15.00	4.95	10.00	0.05	66.66
57		4070-00-051-0103-Building Construction of central/Divisional/sub-jail(Jail Department, Home)	10.00	4.37	5.63	0.00	56.30
58	25-Information Technology Department	2852-07-202-0108-State Data Centre	19.62	0.02	19.60	0.00	99.90
59		3451-00-090-0027-Information Technology Department	25.30	1.27	24.03	0.00	94.98
60	27-Law Department	2014-00-106-0001-organisation of Morning, Evening, special Judicial Magistrate and shift court on recommendation of the finance commission	42.86	1.73	41.13	0.00	95.96
61		2014-00-114-0002-Legal aid to the poor	18.83	7.11	11.63	0.09	61.76
62	30-Minorities Welfare Department	2202-02-107-0103-Scholarship of Pre-matric Minority Students	13.00	1.07	11.87	0.06	91.31
63		4250-00-051-0103-Alpsankhyak ka Bahushetriya vikash yojna	27.00	9.08	14.91	3.01	55.22
64	33-General Administration Department	2051-00-103-0001-Bihar Staff Selection Commission	23.54	8.41	15.12	0.01	64.23
65	35- Planning and Development Department	3454-02-204-0620-Bharat statistical Strengthening project	40.21	3.69	36.52	0.00	90.82
66		4515-00-101-0105-Building Construction of Panchayat Govt-Finance Commission (Panchayati Raj Department)	428.43	152.89	269.83	5.71	62.98
67		4515-00-102-0101-Unified Work Plan for Scheduled Tribes and Backward Districts	264.00	110.44	144.00	9.56	54.55
68	39-Disaster Management Department	2235-01-200-0004-Grants-in-aid for compensation of land to persons displaced by soil erosion	10.00	0.01	9.99	0.00	99.90

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
69	39-Disaster Management Department	2245-02-101-0015- Assistance grant to those families who affected in outside the state	10.00	0.27	9.63	0.10	96.30
70		2245-02-102-0001- Supply of drinking water	7.00	0.00	6.86	0.14	98.00
71		2245-02-104-0001- Supply of Fodder	12.50	0.33	12.13	0.04	96.96
72		2245-02-105-0001- Medicine for Cattle	7.25	0.05	7.20	0.00	99.31
73		2245-02-109-0001- Repairs and restoration of damaged water supply, drainage and sewerage system	12.00	1.11	10.18	0.71	84.83
74		2245-80-102-0104- State Disasters Response Force	18.00	7.34	10.44	0.22	58.00
75		2245-80-102-0105- Awareness and Capability Development	8.45	0.06	8.39	0.00	99.29
76		2245-80-800-0102- Awareness and Capability Development	13.05	1.23	11.80	0.02	90.42
77	40-Revenue and Land Reforms Department	3454-01-101-0002- Census Establishment-2011	14.02	5.33	8.11	0.58	57.85
78		4047-00-789-0101- Land Acquisition	30.50	7.32	22.94	0.24	75.21
79	41-Road Construction Department	3054-80-001-0006- National Highway Project-Direction	50.00	0.00	32.62	17.38	65.24
80	42- Rural Development Department	2501-06-101-0102- National Rural Livelihood Mission (NRLM)	44.40	12.44	31.96	0.00	71.98
81		2501-06-789-0101- Swaranjayanti Gram Swarojgar yojna	8.41	0.00	6.31	2.10	75.03
82		2501-06-789-0102- National Rural Livelihood Mission (NRLM)	47.87	3.59	32.31	11.97	67.50
83	43-Science and Technology Department	4202-02-104-0403- Establishment of New Polytechnics and Strengthening/Progress of Existing Polytechnics	48.40	4.12	44.28	0.00	91.49
84	43-Science and Technology Department	4202-02-789-0101- Polytechnic/Engineering/ Technical College	21.47	5.96	15.51	0.00	72.24
85	45- Sugar Industries Department	2401-00-789-0108- Sugarcane Development	11.19	3.33	7.77	0.09	69.44
86	46-Tourism Department	3452-80-800-0102- Construction of Tourism Circuit	13.50	5.27	8.22	0.01	60.89
87		5452-01-102-0101- Nalanda Heritage Tourism Scheme	12.50	4.04	7.50	0.96	60.00

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
88	46-Tourism Department	5452-80-800-0103-Construction of Tourism Structure	119.53	46.91	70.38	2.24	58.88
89	48-Urban Development and Housing Department	2015-00-109-0001-Election of Municipal Corporation, Municipal Council and Nagar Panchayats	10.00	0.14	9.80	0.06	98.00
90		2217-03-191-0104-Jawaharlal Nehru National Urban Renewal Mission Scheme	40.00	4.80	35.20	0.00	88.00
91		2217-03-192-0107-Renewal Mission Project for Jawaharlal Nehru National Urban	49.85	12.55	37.30	0.00	74.82
92	49-Water Resources Department	4700-01-051-0101-Irrigation Project for Koshi Basin (works)	63.20	19.19	43.82	0.19	69.34
93		4700-01-051-0103-Irrigation Project for Koshi Basin(works) (NABARD)	24.67	9.19	13.21	2.27	53.55
94		4700-01-789-0101-Koshi Basin ki Sinchai Pariyojnaye	63.27	19.48	38.70	5.09	61.17
95		4700-03-051-0102-Irrigation Project for Gandak Basin (works) (AIBP)	308.04	29.00	211.01	68.03	68.50
96		4700-04-051-0103-Irrigation project for Gandak Chandan (works) (NABARD)	15.00	6.68	8.14	0.18	54.27
97		4700-80-051-0101-Backward Region Grant	345.41	85.16	260.01	0.24	75.28
98		4701-03-051-0103-Irrigation Project for sone Basin(works) (NABARD)	21.60	6.33	15.27	0.00	70.69
99		4701-04-051-0101-Irrigation Project of Gandak-Kiul-Badua-Chandan Basin (works)	9.52	1.56	7.35	0.61	77.21
100		4701-04-789-0101-Irrigation Project of Gandak-Kiul-Badua-Chandan Basin	17.40	3.15	10.40	3.85	59.77
101		4711-01-051-0408-Anti-Erosion work for other rivers except Ganga (for River management activities in Nepal portion & Border Area) (100 per cent Central Share)	178.00	68.51	104.75	4.74	58.85
102		4711-01-051-0102-Water Drainage Project (works)	28.37	2.85	18.17	7.35	64.05

Sl. No.	Number and name of grants	Name of Schemes (head of accounts)	Total provision	Expenditure	Amount surrendered	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
103	49-Water Resources Department	4711-01-051-0104-Flood Control Embankment Road Project (works)(NABARD)	68.00	12.76	52.44	2.80	77.12
104	50-Minor Water Resource Department	2702-02-016-0101-Bihar Century Personal Tubewell Plan	445.20	25.20	420.00	0.00	94.34
105		2702-02-789-0101-Bihar Century Personal Tubewell plan	84.80	4.80	80.00	0.00	94.34
106		2702-03-102-0005-Other Maintenance Expenditure	13.45	2.64	10.62	0.19	78.96
107		4702-00-101-0103-Project for Repairs, Renovation and Rehabilitation of water Bodies (AIBP)	25.55	0.75	24.79	0.01	97.02
108		4702-00-102-0102-Loans from NABARD for completion of new/incomplete Medium Irrigation Schemes	79.26	17.48	59.67	2.11	75.28
109	51-Social Welfare Department	2235-02-101-0119-Chief Minister's Handicapped Empowerment Plan (SAMBAL)	40.00	13.16	26.54	0.30	66.35
110		2235-02-102-0615-Intigrated Child Protection Scheme	30.00	9.58	20.42	0.00	68.07
111		2235-02-102-0618-R.G.S.E.A.G. "(Sabla)"	134.19	52.94	80.09	1.16	59.68
112		2235-02-102-0105-Consolidated Child Development Scheme under Management Information System	11.00	4.03	6.10	0.87	55.45
113		2235-02-102-0116-Parwarish	10.00	2.00	5.50	2.50	55.00
Total			6790.32	1577.29	4920.75	292.28	72.47

(Source: Detailed Appropriation Accounts, 2013-14 Government of Bihar)

Appendix- 2.8

(Reference: Paragraph 2.3.6; Page 41)

Hundred per cent surrender of funds (More than ₹ five lakh)

(₹ in crore)

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered
(1)	(2)	(3)	(4)
1	1-Agriculture Department	2401-00-105-0105- National Project on Fertilisation Management	0.83
2		2401-00-109-0114- Agri-business Infrastructure Development Project (EAP)	0.50
3		2401-00-113-0116- National Mission(90:10) of Agriculture Expansion and techniques	20.00
4		2401-00-789-0121-National Project of Fertilisation Management	0.16
5		2402-00-789-0101- Bhumi Sanrakshan Karya	11.20
6		2402-00-796-0108- Bhumi Sanrakshan Karya	0.70
7		2415-80-789-0101- Garden University Nalanda	3.20
8	02-Animal and Fisheries Resource Department	2403-00-102-0101- Frozen Semen Bank	105.00
9		2403-00-102-0110- Development Scheme for Cattle Farm	5.00
10		2403-00-104-0105- National Agriculture Development Plan	23.00
11		2403-00-107-0606- Scheme of Distribution and purchase for production of fodder seed.	1.85
12		2403-00-109-0106- State Animal Husbandry Training Complex	3.00
13		2403-00-113-0104- National Agriculture Development Plan	3.00
14		2403-00-789-0101- Scheme of Back Yard Goat Rearing	19.42
15		2404-00-102-0112- National Agriculture Development Scheme	0.30
16		2404-00-109-0102 National Agriculture Development Scheme	4.70
17		2405-00-101-0101- Matasya palak vikash Abhikaran under world Bank Project	0.15
18		2405-00-101-0106- Residence, Lavatory, Drinking Water and Other civic Amenities to Fishermen	5.00
19		2405-00-101-0107- Fisheries investigation scheme	4.30
20		2405-00-101-0110- Fisheries training and extension scheme	0.15
21		2405-00-101-0112- Fisheries Marketing Scheme	0.05
22		2405-00-101-0601- Matasya Palak Vikash Abhikaran	0.45
23		2405-00-101-0603- Fisheries Training and Extension Scheme	0.60
24		2405-00-101-0605- Development of Inland Fisheries Statistics	0.19
25		2405-00-101-0612- Fisheries Marketing Scheme	0.45
26		2405-00-120-0601- Residence and Other Civic Amenities for Fishermen	5.00
27		2405-00-789-0101- Assistance for Fisherman	9.21
28		2415-03-277-0101- Bihar Animal Science and Technical University	20.00
29		4403-00-109-0101- State animal Husbandry Training Complex	7.00
30	03-Building Construction Department	3053-02-102-0001- Aerodromes	0.50
31		4059-01-051-0112- Strenthening Plan of Animal Hospital	3.00
32		4059-01-051-0605- Strenthening Plan of Animal Hospital (CSS)	12.00
33		4059-01-796-0104- Tribal Area Sub-Plan	8.10
34		4059-60-051-0101- Construction of Secretariat Sports Stadium	6.00
35		4059-60-051-0110- National Agriculture Development Scheme	2.00
36		4059-60-051-0611- Babu Jagjiwan Ram Hostel Plan	19.00
37		4059-80-051-0002- Minor Works	3.75
38		4059-80-051-0118- Construction and Renovation of Building of Residential School & Hostel of Backward Classes	1.00
39		4059-80-051-0119- Fencing of Government Land	100.00
40		4216-01-700-0001- Other Administrative Services	0.05

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered
(1)	(2)	(3)	(4)
41	03-Building	4216-01-051-0602-Judicial residential building	3.25
42	Construction	4216-80-101-0001- Preliminary work before construction	0.10
43	Department	4235-02-104-0101- Old age home	2.00
44		5452-01-101-0103- Construction and Renovation of Tourism Structures	2.45
45	04-Cabinet Secretariat	2052-00-090-0147- Modernisation of Secretariat Library and Purchase of Book	0.35
46	Department	2052-00-092-0103- Twenty Points Programme Executive Vice-Chairman State level committee and his Pay and Allowance for his Personal Staff	0.55
47		2070-00-001-0103- Eradication of Public Grievance	24.81
48	09-Co-Operative Department	2401-00-789-0110- Grant to State Crops Insurance Fund for compensation of Farmer's Insured Crops under National Agriculture Insurance Scheme	0.40
49		2425-00-003-0102- Grants to Departmental officers and Staff for training	0.06
50	10-Energy	2801-05-190-0004- South Bihar Power Distribution Co. Ltd.	5.00
51	Department	2801-05-190-0005- South Bihar Power Transmission Co.Ltd	10.00
52		4801-05-190-0101- Pichara Kshetra Vikash Kosh Yojna	1104.76
53	11-BC and MBC Welfare Department	2225-03-277-0107- Hostel for students-Major construction works (50:50)	1.00
54		2225-03-277-0108- Hostel for girl students-Major construction works-State share (50:50)	1.00
55		2225-03-277-0606- Hostels for Boys students-Major construction works	1.00
56		2225-03-277-0607- Hostel for girl student-Major construction works	1.00
57	12-Finance Department	2204-00-104-0005- Grants-in-aids to Secretariate Sports Club for organising All India Services competition	0.07
58		4058-00-103-0101- Machine and Equipments-Modernisation Scheme for Government Press, Gulzarbagh	2.00
59		7610-00-201-0002- House building advance to officers of All India Services	0.50
60	16-Panchayati Raj Department	2515-00-001-0101- Panchayat Headquarters Establishment	0.05
61	17-Commercial Tax Department	2040-00-003-0001- Expenditure on Training for officers of Bihar Financial Services	0.10
62	18-Food and Consumer Protection Department	3456-00-102-0102- BPL Priwaron ko Rajya ki Adhiprapti vywasdha se khadhan ki apurti	175.00
63		3456-00-191-0101- Nigrani and Anushravan hetu Gathit Samiti ke Gair Sarkark Sadasyon ko Baithak and Yatra Bhatta	0.50
64		3456-00-192-0101- Nigrani and Anushravan hetu Gathit Samiti ke Gair Sarkari Sadasyon ko Baithak and Yatra Bhatta	7.00
65		3456-00-193-0101- Nigrani and Anushravan hetu Gathit Samiti ke Gair Sarkari Sadasyon ko Baithak and Yatra Bhatta	7.25
66		3456-00-198-0101- Gathit Samiti ke Gair Sarkari Sadasyon	10.00
67		6408-01-101-0101- Loan for Food and Civil Supply Corporation	578.50
68	19-Environment and Forest Department	2406-02-110-0109- Sanjay Gandhi Jaiwik Udyan (50:50) Central Sanctuary Authority Sponsored Scheme	0.25
69		2406-02-110-0122- Dolfin Research Centre	28.06
70		2406-02-110-0603- Other Park-Sanjay Gandhi Zoological Park(100% CSS)	0.50
71		2406-02-110-0615- Valmiki Nagar Tiger Project Eco Development	0.25
72		2406-02-110-0620- Development of Sanctuaries	0.10
73		2406-02-111-0601- Other park	0.25
74	20-Health Department	2210-01-001-0107- Kshamta Nirman	0.48
75		2210-01-110-0019- Patients Welfare Societies	2.00
76		2210-05-105-0015- Education Fees Determination Committee	0.10
77		2210-05-105-0016- Admission Supervision Committee	0.10

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered
(1)	(2)	(3)	(4)
78	20-Health Department	2210-05-200-0101- Grants-in-aid to Indira Gandhi Institute of Medical Science, Patna	57.00
79		2211-00-001-0601- Direction	0.10
80		4210-01-050-0101- Land acquisition for Urban Health Institution	4.00
81		4210-01-110-0111- Indira Gandhi Health Institute Patna	4.00
82		4210-01-110-0112- Medical College Hospital(Externally Aided Scheme)	15.00
83		4210-02-050-0101- Land acquisition to Rural Health Institution	1.00
84		4210-02-051-0101- Construction of Buildings of Sub-divisional Health Centres (NABARD Sponsored Scheme)	15.00
85		4210-03-050-0102- Land Acquisition for All India Institute of Medical Science, Patna (Allopathy)	0.20
86		4210-03-105-0111- Dental College and Hospital	4.00
87		4210-03-105-0113- Medical Training Centre and Research	1.25
88	21-Education Department	2202-01-101-0111- Equipments	0.85
89		2202-01-789-0101- Equipments	0.15
90		2202-02-001-0106- Co-ordinated Handicapped Education Project	0.75
91		2202-02-109-0107- Rashtriya Madhyamik Siksha Abhiyan	105.00
92		2202-02-109-0605- I.T.C Projects	10.00
93		2202-02-109-0606- Kchatraon ke liye Madhyamik Shiksha Hetu Rastriya Protsahan Yojna	70.00
94		2202-02-109-0607- Rashtriya Madhyamik Siksha Abhiyan	210.00
95		2202-03-103-0101- Government Womens College	5.00
96		2202-03-800-0002- Inter University Board (Grants-in-aid)	0.06
97		2202-80-004-0108- L.N. Mishra Institute of Economic Development (SP)	2.00
98		2205-00-105-0011- Assistance To Joint Fund of Raja Rammohan Roy Library Kolkata and State Govt.	0.40
99	23-Industries Department	2408-01-103-0101- National Mission Food Processing	2.00
100		2408-01-103-0601- National Mission Food Processing	2.86
101		2852-80-102-0110- Industrial Area Development Authority Grants-in-aid Patna, Darbhanga, Muzaffarpur	14.40
102		2852-80-102-0150- Establishment of Central Institute of Plastic Engineering and Technology	0.30
103		2852-80-102-0164- Bihar Production	3.25
104		2852-80-789-0103- Establishment for Central Institute of Plastic Engineering and Technology	0.05
105		6885-01-190-0110- Interest free Loan to Bihar State Financial Corporation	0.05
106		6885-01-190-0113- Bihar Rajya Film Vikash Nigam	0.05
107	25-Information Technology Department	2852-07-202-0101- National e-Governance Project-Common Service Centre	6.00
108		2852-07-202-0102- Public Grievance Cell in Chief Minister Secretariat	2.00
109		2852-07-202-0103- D.P.R for e-Governance Project	3.00
110		2852-07-202-0104- e-Purchasing plan	1.00
111		2852-07-202-0105- State's Portal Plan	2.00
112		2852-07-202-0106- Gyan City Project	25.00
113		2852-07-789-0101- National e-Governance Plan (Common Service Centre)	1.00
114		2852-07-789-0102- State Data Centre	1.34
115		2852-07-789-0103- e-Governance State Plan	3.07
116		2852-07-789-0104- Advertisement and Estation Plan for Information Technology	1.20
117		3451-00-090-0118- Secretariat's Local Network	15.00
118		3451-00-090-0131- Renovation and Modernisation of Information Technology Department	3.00
119		4859-02-004-0101- Bihar State Wide Area Network (SWAN)	40.00
120		4859-02-789-0101- Bihar State Wide Area Network (SWAN)	1.00

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered
(1)	(2)	(3)	(4)
121	26-Labour Resource Department	2230-01-101-0109 -Computerisation and Modernisation	0.30
122		2230-03-003-0128- Bhavishya Me Kushal Shram Shakti Ki Aklan Ke Liye Adhayayan	0.05
123	30-Minorities Welfare Department	2250-00-003-0101- Training of Workers of Minority Classes	0.10
124		2250-00-800-0107- For Maintenance Security and protection of Waqf property	0.20
125		2250-00-800-0108- GIA as revolving fund for development of Waqf property	0.20
126	33-General Administration Department	2070-00-001-0004- Sushan Kendra Society	5.74
127	35-Planning and Development Department	2235-01-202-0105- Apat Kalin Koshi Barh Punarwas Pariyojna (Vishwa Bank Samposit)	404.04
128		2235-01-202-0106- Apat Kalin Koshi Barh Punarwas Pariyojna Ke Antargat Jivika Pariyojna (Vishwa Bank Samposit)	150.00
129		3454-02-204-0605- Census of Minor Irrigation Project under Judicial Survey	2.90
130		3454-02-205-0602- Local Development and Survey	2.00
131		3454-02-206-0101- Finance Commission UID Works	54.84
132		4070-00-789-0103- Chief Minister's Area Development Scheme	63.00
133		4515-00-789-0105- Unified Works Scheme	66.00
134		5475-00-112-0601- Strengthening Project of Indian Statistics	52.00
135		2215-02-003-0102- Training-cum-Research centre for monitoring and others works of State Water Purifying Mission	0.50
136		4251-01-102-0102- Upto 20000 populated Rural/Sub urban Area	0.50
137	36-Public Health Engineering Department	4251-01-102-0121- Arrangement of water supply to Urban/Sub Urban Areas	1.00
138		4251-01-102-0125- Upgradation of Laboratory and Monitoring for Quality of Water	0.25
139		4251-01-102-0126- TTraining and Workshop	0.10
140		4251-01-796-0109- Gramin Kshetro me Payajalapurti ke liye Sanrachana ka Vikas heto (NABARD) Rin	0.38
141		4251-01-796-0115- Rural Water Supply Scheme	0.55
142		4515-00-103-0114- Backward Region Grant Fund	400.00
143		2039-00-001-0007- Compensation for Closure of Excise Shops	0.20
144		2245-01-101-0001- Cash Payment to helpless and handicapped persons	30.00
145	39-Disaster Management Department	2245-01-101-0002- Supply of food grains	10.00
146		2245-01-101-0003- Gratuitous relief of draught affected families	0.10
147		2245-01-101-0006- Other Works (Grants to Agricultural Department for Agricultural input)	13.00
148		2245-01-104-0001- Supply of fodder	1.00
149		2245-01-105-0001- Medicine for cattle	0.50
150		2245-02-101-0011- Erosion of land for diversion of Rivers flow	2.00
151		2245-02-101-0012- Reserved Storage of one quintal food grain for starvation affected families under different panchayats	5.34
152		2245-02-101-0013- Cash Payment to Rural Development Department for Swarojgar Yojana	0.10
153		2245-02-101-0014- Protection for Fog and Cold wave	0.10
154		2245-02-107-0001- Repairs and restoration of Government Health and Education Buildings	0.10
155		2245-02-108-0001- Repairs and restoration of Government Residential Buildings	0.10
156		2245-02-112-0004- Purchase of communication instruments	1.00

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered
(1)	(2)	(3)	(4)
157	39-Disaster Management Department	2245-02-114-0002- Grants for annual crops	0.50
158		2245-02-114-0003- Grants for agricultural crops	0.50
159		2245-02-114-0004- Grants for horticulture crops	0.10
160		2245-02-114-0005- Grants for perennial crops	0.10
161		2245-02-115-0001- Assistance to farmer to clean sand/silt/salinity from lands	0.50
162		2245-02-115-0002- Extraction of salinity/sand etc. from fishery area	0.10
163		2245-02-116-0001- Grants to farmers for repair of damaged tubewell/pumpset etc.	0.10
164		2245-02-117-0001- Exchange of animals effected from flood and drought	1.00
165		2245-02-119-0001- Assistance to weavers for repairs/restoration of traditional weaving instruments	0.05
166		2245-02-119-0002- Assistance for purchase of threads and other materials	0.05
167		2245-02-119-0003- Assistance to handloom weavers	0.13
168		2245-02-122-0001- Repair of damaged irrigation system and flood control system	5.00
169		2245-02-196-0001- Assistance to Zila Parishads/District Level Panchayats	0.05
170		2245-02-197-0001- Grants-in-aid to Block Panchayats/Intermediate level Panchayats	0.05
171		2245-02-282-0003- Supply of P.O.L. for mobile health unit	1.00
172		2245-02-282-0004- Supply of supplementary nutrition for Welfare Department	0.44
173		2245-02-800-0007- Expenditure in transporting the relief materials received from non Govt.	0.10
174		2245-02-800-0008- For Destructed Electricity System	2.33
175		2245-06-113-0001- repairing of house during the earthquake	0.05
176		2245-80-001-0103- Modernisation of Office of Disaster Management	1.65
177		2245-80-003-0001- Expenditure on Calamity Training	0.05
178	40- Revenue and Land Reforms Department	2029-00-104-0004- Zamindari Abolition Bandh Patna	0.42
179		2070-00-800-0022- Bihar State Fair Authority	0.43
180		4047-00-050-0106- Land Bank Scheme	200.55
181		4047-00-051-0104- Construction of Judicial Chamber forland Reforms Dy. Collector	1.22
182	41-Road Construction Department	3054-05-102-0101- Rail-cum-Road Bridge project of Railways	300.00
183	42-Rural Development Department	2216-03-105-0104- Monitoring and Technical Support to Indira Awas Yojna	20.00
184		2216-03-105-0105- Enhancement Scheme of Chief Minister's Indira Awas	25.00
185		2501-01-001-0104- Vigilance Processing Re-Engineering	9.00
186		2515-00-003-0101- Bihar Rural Development Training institute	3.50
187		2515-00-102-0116- Strengthening to Bihar Unitary Social Security Project (EAP)	0.54
188		4515-00-102-0102- Strengthening to Bihar Unitary Social Security Project (EAP)	0.54
189	43-Science and Technology Department	2203-00-004-0001- Grants and Research Scholarship	0.35
190		2203-00-112-0103- Technical Education Quality Development Programme (SP)	1.50
191		2203-00-112-0603- Technical Education Quality Development Programme(CSS)	4.50
192	44-SC and ST Welfare Department	2225-01-190-0001- Primary And Middle School Stipend	2.00
193		2225-01-277-0606- Scholarships upto matric standard to the children of those person engaged in unclean occupation like scavengery and tanning works (CSS)	1.00
194		2225-01-277-0609- Merit Development Programme	0.25

Sl. No.	Number and Name of Grant	Name of Schemes (head of accounts)	Total provision surrendered
(1)	(2)	(3)	(4)
195	44-SC and ST Welfare Department	2225-01-102-0101- Multisectoral Development of Scheduled Tribes-Receipt from Government of India under the Article 275(1) of the Constitution	11.61
196		2225-01-102-0102- Special Central Assistance for Scheduled Tribes	14.37
197		2225-02-277-0601- Stipend and Scholarship	0.05
198		2225-02-796-0125- Development of Tharuhat Area	50.1
199		2225-02-800-0101- Other Welfare Activities	0.05
200		4225-01-051-0101- Construction and Rennovation of Residential schools and Buildings	180.00
201		4225-02-277-0101- Construction and Renovation of Residential Schools and Hostel Buildings	20.00
202	48-Urban Development and Housing Department	2215-02-796-0104- Ganga Jal Pradushan ka Niwaran	0.70
203		2217-01-191-0107- Assistance Grant to Urban Local Bodies for Urban Consolidated Development	0.39
204		2217-01-789-0103- Jawahar Lal Nehru National Urban Renewal Mission Scheme	30.00
205		2217-03-191-0107- Assistance Grant to Urban Local Bodies for Urban Consolidated Development	45.37
206		2217-03-192-0103- Grants in Aid of Urban Local Bodies for Urban Consolidated Development	134.24
207		2217-04-051-0101- Rajiv Housing Scheme (NURUM)	10.00
208		2217-04-193-0101- Consolidated Housing and Development Programme	55.25
209		2217-04-789-0101- Conslodited Housing and Development Programme	29.25
210		2217-05-191-0101- Family survey for preparation of BPL list	0.10
211		2217-80-800-0126- Yojnaon ka anusrawan/mulyankan/ parwekshan awam rajya sansadhan Kendra	10.50
212		2217-80-800-0133- Minimum Cost Jalwahi Toilet	0.50
213		3475-00-108-0101- Assistance Grant to Swarna Jayanti Urban Employment Scheme	59.50
214	49-Water Resources Department	4700-80-789-0101- Backward Region Grant Fund	161.31
215		4701-03-051-0102- Irrigation Project for Sone Basin (Works) (AIBP)	5.00
216		4711-01-051-0107- Flood Control Project on the recommendation Finance Commission	83.25
217	51-Social Welfare Department	2235-02-101-0111- Training of Regional Officers for different institutions	0.20
218		2235-02-101-0418- S.I.P.D.A Scheme for implementation of Disabled person Act 1995	5.86
219		2235-02-102-0120- Nutrition Reform and Strengthening Scheme under ICDS System-Externally Aided	0.92
220		2235-02-102-0620- ICDS System for Nutrition reform and Strengthening Plan (ISSNIP)-Externally Aided	8.25
221		2235-02-103-0110- Naari Sakti Project	8.50
222		2235-02-103-0111- Baby Saving Scheme	50.00
223		2235-02-104-0105- Baba Amte Leprosy Welfare Scheme	4.00
224		2235-02-789-0108- Chief Minister Women Power Scheme	1.70
225		2235-02-789-0109- Chief Minister Girl Coverage Scheme	10.00
226		4235-02-051-0101- Construction of different Building under social welfare area	9.00
227		4235-02-102-0106- Building for Supervision Home , Child Home	0.50
Total			5867.24

(Source: Detailed Appropriation Accounts, 2013-14 Government of Bihar)

Appendix- 2.9

(Reference: Paragraph 2.3.8; Page 42)

Details of savings of ₹ one crore or more and above 10 per cent in each case not surrendered

Sl. No.	Number and Name of Grants/Appropriation	Major Head	Savings	Surrendered	(₹ in crore)	
					Savings which remained to be surrendered	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	04- Cabinet Secretariat Department	2053	2.70	1.27	1.43	52.96
2	13- Interest Payment	2049	421.27	11.01	410.26	97.39
3	14- Repayment of Loans	6003	102.53	0.00	102.53	100.00
4	22- Home Department	4235	81.02	41.35	39.67	48.96
5	23- Industries Department	2851	94.56	0.35	94.21	99.63
6	27- Law Department	2250	1.00	0.03	0.97	97.00
7	30- Minorities Welfare Department	2250	59.55	0.50	59.05	99.16
8	30- Minorities Welfare Department	2202	146.48	12.44	134.04	91.51
9	30- Minorities Welfare Department	4250	71.77	14.91	56.86	79.23
10	35- Planning and Development Department	2053	37.15	14.50	22.65	60.97
11	49- Water Resources Department	2711	16.65	11.54	5.11	30.69
Total			1034.68	107.90	926.78	89.57

(Source: Information received from office of the Accountant General (A&E) Bihar)

Appendix- 2.10

(Reference: Paragraph 2.3.8; Page 42)

Cases of surrender of funds in excess of ₹ 10 crore and 10 per cent of the total provisions on 31 March 2014

(₹ in crore)

Sl. No.	Grant No.	Major Heads	Total provision	Amount Surrendered	Percentage of total provision
(1)	(2)	(3)	(4)	(5)	(6)
1	01	2401- Crop Husbandry	1113.37	486.80	43.72
2		2415- Agricultural Research and Education	411.62	155.04	37.67
3	02	2403- Animal Husbandry	428.72	311.29	72.61
4		2404- Dairy Development	118.00	104.65	88.69
5		2405- Fisheries	81.80	75.74	92.59
6		2415- Agricultural Research and Education	20.00	20.00	100
7	03	2059- Public Works	329.59	37.91	11.50
8		4059- Capital Outlay on Public Works	450.02	223.19	49.60
9		4202- Capital Outlay on Education, Sports, Art and Culture	57.00	18.79	32.96
10		4216- Capital Outlay on Housing	69.76	49.36	70.76
11		4250- Capital Outlay on Other Social Services	180.00	140.34	77.97
12	04	2070- Other Administration Services	24.81	24.81	100.00
13	09	3451- Secretariat-Economic Services	20.00	18.75	93.75
14	10	2801-Power	10.00	10.00	100.00
15		4801- Capital Outlay on Power Projects	1544.65	287.52	18.61
16		6801- Loans for Power Projects	313.57	201.47	64.25
17	11	2225- Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	977.34	178.38	18.25
18	12	2052-Secretariat-General Services	52.24	18.38	35.18
19		2054- Treasury and Accounts Administration	40.00	37.97	94.93
20	16	2515- Other Rural Development Programmes	2961.24	941.60	31.80
21	17	2040- Taxes on Sales, Trade etc.	111.52	51.16	45.88
22	18	3456- Civil Supplies	799.90	427.95	53.50
23		6408- Loans for Food Storage and Warehousing	578.50	578.50	100
24	19	2406- Forestry and Wild Life	28.06	28.06	100
25	20	2210- Medical and Public Health	1507.43	295.19	19.58
26	20	2211- Family Welfare	436.85	92.55	21.19
27		4210- Capital Outlay on Medical and Public Health	525.00	327.45	62.37
28	21	2202- General Education	16106.15	3712.23	23.05
29		2251- Secretariat-Social Services	50.50	46.08	91.25
30		4202- Capital Outlay on Education, Sports, Art and Culture	703.00	143.60	20.43
31		4235- Capital Outlay on Social Security and Welfare	87.66	41.35	47.17
32	23	2852- Industries	514.40	107.48	20.89
33	25	2852- Industries	114.62	78.79	68.74
34		3451- Secretariat-Economic Services	40.30	39.03	96.85
35	25	4859- Capital Outlay on Telecommunication and Electronic Industries	40.00	40.00	100

Sl. No.	Grant No.	Major Heads	Total provision	Amount Surrendered	Percentage of total provision
36	27	2014- Administration of Justice	527.70	116.14	22.01
37	28	2014- Administration of Justice	112.55	31.82	28.27
38	30	2202- General Education	13.00	11.87	91.31
39		4250- Capital Outlay on other Social Services	27.00	14.91	55.23
40	33	2051- Public Service Commission	23.54	15.12	64.23
41		2053- District Administration	316.25	88.27	27.91
42	35	2235- Social Security and Welfare	554.04	554.04	100
43		3454- Census Surveys and Statistics	195.38	142.15	72.76
44		4070- Capital Outlay on other Administrative Services	1178.00	807.39	68.54
45		4401- Capital Outlay on Crop Husbandary	59.00	53.48	90.64
46		4515- Capital Outlay on other Rural Development Programmes	758.43	479.83	63.27
47		5475- Capital Outlay on other General Economic Services	52.00	52.00	100
48	36	2215- Water Supply and Sanitation	325.97	51.39	15.77
49		4215- Capital Outlay on Water Supply and Sanitation	250.08	34.88	13.95
50	37	2515- Other Rural Development Programmes	236.23	50.50	21.38
51		4515- Capital Outlay on other Rural Development Programmes	654.94	475.00	72.53
52	38	2030- Stamps and Registration	49.42	13.97	28.27
53		2039- State Excise	78.35	35.42	45.21
54	39	2245- Relief on account of Natural Calamities	13.05	11.80	90.42
55	40	2029- Land Revenue	521.39	103.75	19.90
56		4047- Capital Outlay on other Fiscal Services	30.50	22.94	75.21
57	41	3054- Roads and Bridges	245.73	64.21	26.13
58		5054- Capital Outlay on Roads and Bridges	3448.33	836.56	24.26
59	42	2216- Housing	20.00	15.00	75.00
60		2501- Special Programmes for Rural Development	24.53	15.03	61.27
61		2515- Other Rural Development Programmes	304.52	51.44	16.89
62		4515- Capital Outlay on other Rural Development Programmes	47.00	20.33	43.26
63	43	2203- Technical Education	28.20	22.11	78.40
64		4202- Capital Outlay on Education, Sports, Art and Culture	69.87	59.79	85.57
65	44	2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	303.83	84.86	27.93
66		4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	20.00	20.00	100
67	45	2401- Crop Husbandry	58.02	10.72	18.48
68	46	5452- Capital Outlay on Tourism	119.53	70.83	59.26
69	48	2215- Water Supply and Sanitation	140.40	45.21	32.20
70		2217- Urban Development	1359.79	701.53	51.59
71		3475- Other General Economic Services	59.50	59.50	100

Sl. No.	Grant No.	Major Heads	Total provision	Amount Surrendered	Percentage of total provision
72	49	2700- Major Irrigation	191.21	28.83	15.08
73		2705- Command Area Development	117.20	28.00	23.89
74		4700- Capital Outlay on Medium Irrigation	1309.47	871.91	66.58
75		4701- Capital Outlay on Medium Irrigation	79.22	38.44	48.52
76		4711- Capital Outlay on Flood Control Projects	1010.02	544.44	53.90
77	50	2702- Minor Irrigation	102.48	29.80	29.08
78		4702- Capital Outlay on Minor Irrigation	142.26	74.35	52.26
79	51	2235- Social Security and Welfare	2884.73	768.84	26.65
80		2236- Nutrition	1629.26	331.69	20.36
Total			50539.54	17311.50	34.25

(Source: Information received from office of the Accountant General (A&E), Bihar)

Appendix- 2.11

(Reference: Paragraph 2.3.9; Page 42)
Rush of Expenditure in the month of March 2014

(₹ in crore)

Sl. No.	Major Heads	Description	Total expenditure during 2013-14	Total expenditure in the Month of March 2014	Percentage of total expenditure
1	2408	Food Storage and Warehousing	266.80	250.00	93.70
2	2501	Special Programmes for Rural Development	28.70	24.31	84.70
3	2506	Land Reforms	0.65	0.51	78.46
4	2810	Non-Conventional Source of Energy	53.68	33.68	62.74
5	3055	Road Transport	2.00	2.00	100.00
6	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	3.85	3.52	91.43
7	4059	Capital Outlay on Public Works	412.24	213.44	51.78
8	4215	Capital Outlay on Water Supply and Sanitation	618.15	449.02	72.64
9	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	6.07	4.02	66.23
10	4401	Capital Outlay on Crop Husbandary	10.18	6.89	67.68
11	4851	Capital Outlay on Village and Small Industries	5.00	5.00	100.00
Total			1407.32	992.39	70.52

(Source: Notes to Accounts 2013-14, Government of Bihar)

Appendix- 2.12

(Reference: Paragraph 2.5; Page 43)

Details of amounts exceeding ₹ 10 crore (in each case) which remained unreconciled during 2013-14

(₹in crore)			
Sl. No.	Major Heads	Booked Expenditure	Amount not reconciled
(1)	(2)	(3)	(4)
1	2011-Parliament/State/Union Territory Legislature	103.87	24.59
2	2014-Administration of Justice	580.50	332.13
3	2015-Elections	63.45	59.31
4	2029-Land Revenue	470.74	464.29
5	2030-Stamp and Registration	54.98	30.74
6	2039-State Excise	45.48	38.57
7	2041-Taxes on Motor Vehicles	29.77	27.25
8	2049-Interest Payments	4815.90	4565.04
9	2051-Public Service Commission	23.22	12.16
10	2052-Secretariat-General Services	133.39	51.01
11	2053-District Administration	352.42	317.92
12	2054-Treasury and Accounts Administration	51.20	43.78
13	2055-Police	3804.66	837.46
14	2056-Jails	162.77	50.62
15	2059-Public Works	385.87	371.48
16	2070-Other Administrative services	269.06	31.98
17	2071-Pensions and Other Retirement Benefits	9463.50	9119.35
18	2202-General Education	14205.21	14100.27
19	2203-Technical Education	58.28	19.80
20	2204-Sports and Youth Services	31.32	29.51
21	2205-Art and Culture	48.74	44.90
22	2210-Medical and Public Health	1752.69	1461.32
23	2211-Family Welfare	360.70	340.34
24	2215-Water Supply and Sanitation	695.65	603.06
25	2216-Residence	907.85	244.24
26	2217-Urban Development	1346.13	828.63
27	2225-Welfare of SC,ST and Other Backward Classes	2073.60	1843.83
28	2230-Labour and Employment	111.13	74.45
29	2235-Social Security and Welfare	2697.84	2231.65
30	2236-Nutritious	1225.85	716.04
31	2245-Relief on account of Natural Calamities	800.42	793.87
32	2251-Secretariat-Social Services	41.56	26.86
33	2401-Crop Husbandry	1683.28	405.22
34	2403-Animal Husbandry	273.41	14.86
35	2406-Forestry and wild life	229.49	229.49
36	2408-Food Storage and Warehousing	266.80	266.80
37	2425-Co-operation	227.60	174.55
38	2501-Special Programme for Rural Development	28.71	23.00
39	2505-Rural Employment	471.40	469.93
40	2515-Other Rural Development Programme	3559.02	3517.27
41	2700-Major Irrigation	311.71	65.63
42	2701-Medium Irrigation	73.54	39.44
43	2702-Minor Irrigation	339.44	108.14
44	2705-Command Area Development	54.08	54.08
45	2711-Flood Control and Drainage	230.52	114.10
46	2801-Power	3182.05	2297.23
47	2852-Industries	519.35	307.25

Sl. No.	Major Heads	Booked Expenditure	Amount not reconciled
(1)	(2)	(3)	(4)
48	3054-Road and Bridges	1375.10	1196.84
49	3451-Secretariat-Economic Services	61.85	22.19
50	3454-Census Survey and Statistics	83.87	62.11
51	4047-Capital outlay on Other Fiscal Services	15.29	15.29
52	4055-Capital outlay on Police	457.38	457.38
53	4059-Capital outlay on Public Works	415.13	415.13
54	4070- Capital outlay on Other Administrative Services	447.32	442.37
55	4202- Capital outlay on Education, Sports, Art and Culture	752.65	749.74
56	4210-Capital outlay on Medical and Public Health	460.20	459.44
57	4215-Capital outlay on Water Supply and Sanitation	618.15	617.54
58	4216-Capital outlay on Housing	18.51	18.51
59	4250-Capital outlay on Other Social Services	83.24	75.67
60	4406-Capital Outlay on Forestry and Wildlife	22.13	22.13
61	4408-Capital outlay on Food Storage and Warehousing	404.05	404.05
62	4425-Capital outlay on Co-operative	40.61	40.61
63	4515-Capital outlay on Other Rural Development Programme	1933.51	347.43
64	4700-Capital outlay on Major Irrigation	784.57	637.80
65	4701-Capital outlay on Medium Irrigation	64.13	61.16
66	4702-Capital outlay on Minor Irrigation	196.25	196.25
67	4711-Capital outlay on Flood Control Projects	753.96	753.64
68	4801-Capital outlay on Power Projects	1897.48	62.13
69	5054-Capital outlay on Roads and Bridges	4083.25	4083.25
70	5452-Capital outlay on Tourism	52.90	30.83
71	5465- Investment in General Financial and Business Institutions	25.60	25.60
	Total	73665.28	59020.53

(Source: Information received from office of the Accountant General (A&E), Bihar)

Appendix- 2.13

(Reference: Paragraph 2.6; Page 44)

Details of withdrawals from Contingency Fund for routine expenditure

(₹ in crore)				
Sl. No.	Major Head	Name of Department	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
1	2011	Parliament/State/Union Territory on Territory Legislatures	Purchase of seven nos. of Scorpio and one minibus	0.72
2		Parliament/State/Union Territory Legislatures	Payment of Electricity Bill	0.10
3		Parliament/State/Union Territory Legislatures	Payment of pending Medical Bills	0.05
4	2013	Council of Ministers	Travel Bill clearance	0.20
5	2049	Interest Payments	Interest payment against loan from NCDC New Delhi	3.32
6	2052	Secretariat-General Services	Purchase of new vehicle	0.17
7		Secretariat-General Services	Salary and arrear payment	0.43
8		Secretariat-General Services	Expenditure on establishment of 14th Finance Commission	0.50
9		Secretariat-General Services	Appointment of contractual basis	0.04
10		Secretariat-General Services	Expenditure on office and Telephone	0.03
11	2053	District Administration	Establishment of Minority Offices in 38 Districts	0.55
12		District Administration	Salary payment to officers and employees of Minority Welfare office of Districts	0.81
13	2055	Police	Due to posting against previous sanctioned post	0.23
14		Police	Due to posting against previous sanctioned post	0.25
15	2056	Jails	Payment of Electricity Bill	0.46
16		Jails	Payment of Jail Electricity Bill	0.90
17	2070	Other Administrative Services	Setup of Judicial Enquiry Commission of kosi dam erosion	0.51
18		Other Administrative Services	Expenditure on establishment of Bagha police firing Judicial Enquiry Commission	0.45
19		Other Administrative Services	Vehicle maintenance and special services.	0.05
20		Other Administrative Services	Medical expenses on kidney transplant	0.20
21		Other Administrative Services	Judicial Enquiry in Madhubani firing	0.35
22		Other Administrative Services	Judicial Enquiry Commission to Bhagalpur Communal Riot	0.63
23	2071	Pensions and Other Retirement Benefits	Domestic Allowance to ret'd. Justices of Patna High Court	0.63
24	2202	General Education	Scholarship Payment	195.24
25		General Education	Development work of Bihar Urdu Academy	0.65
26	2205	Art and Culture	Submission of Electricity Bill of Premchand Rangshala	0.70
27	2210	Medical and Public Health	Heart valve replacement	0.06

Sl. No.	Major Head	Name of Department	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
28	2230	Labour and Employment	Payment of rent.	0.07
29		Labour and Employment	Payment of Honourarium	0.02
30		Labour and Employment	Establishment and payment of employee of womens ITI	0.59
31	2250	Other Social Services	Establishment of religious organisation	1.00
32		Other Social Services	Expenditure on Khadimul Hujjaj	0.34
33	2251	Secretariat-Social Services	Expenditure on special services	0.12
34	2401	Crop Husbandry	Diesel for farmers	150.00
35	2406	Forestry and Wild Life	Labour payment	0.20
36		Forestry and Wild Life	Purchase of new vehicle	0.10
37		Forestry and Wild Life	Payment of electricity bill of Sanjay Gandhi Biological Park	0.35
38		Forestry and Wild Life	Purchase of new vehicle	0.09
39		Forestry and Wild Life	Walmiki Nagar Project	1.03
40		Forestry and Wild Life	Expenditure on Labour Payment, vehicle maintenance,	3.99
41		Forestry and Wild Life	Advance in Telephone and Professional Services	0.26
42		Forestry and Wild Life	Maintenance of Vehicle and Medical reimbursement	0.15
43	2408	Food Storage and Warehousing	Bonus to farmers	250.00
44	2506	Land Reforms	Compensation payment on land acquisition	0.90
45	2515	Other Rural Development Programmes	For imparting computer training to Sectt. Asstt. of Bihar Govt.	0.12
46	3451	Secretariat-Economic Services	Purchase of Tata Safari Vehicle	0.12
47	3454	Census Surveys and Statistics	Census survey	14.02
48	3456	Civil Supplies	Consumer Awareness Programme	7.50
49	5452	Capital Outlay on Tourism	Land acquisition at Nalanda for Sanskriti Gram.	25.00
50	6003	Internal Debt of the State Government	Repayment of loan by NCDC New Delhi	1.23
51	6860	Loans for Consumer Industries	GPF contribution of closed Sugar mills	24.36
Total				689.79

(Source: Information received from office of the Accountant General (A&E) Bihar)

Appendix- 2.14

(Reference: Paragraph 2.7; Page 44)

Drawal of funds to avoid lapse of budgetary provision

Sl. No.	Name of the Department	Period of amount withdrawn on AC bill	Amount drawn on AC bill (₹ in crore)	Period of remittance	Unspent amount remitted to Treasury (₹ in crore)	Delay in remittance (In months)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Dy. Director (Technical) DTD, Industries Department, Bihar, Patna	31/03/2005	3.00	20/11/2013	2.62	99
2	Under Secretary BCD, Patna	31/03/2005	0.53	24/10/2013	0.04	98
3	Under Secretary BCD, Patna	31/03/2005	0.60	22/10/2013	0.08	98
4	DAO, Katihar	15/12/2004	0.16	19/02/2013	0.13	94
5	DAO, Katihar	31/03/2005	0.05	19/02/2013	0.02	90
6	Under Secretary Health Department, Patna	31/03/2003	9.35	25/09/2010	1.04	85
7	Civil Surgeon DHC, Muzaffarpur	24/03/2006	1.56	16/08/2013	1.32	84
8	CMO Munger	29/03/2006	1.24	14/08/2013	0.57	84
9	NDC, Rohtas	28/03/2006	0.87	29/07/2013	0.08	83
10	CDPO, Siswan, Siwan	24/03/2006	0.19	15/03/2013	0.07	79
11	CDPO, Siswan, Siwan	07/08/2006	0.38	15/03/2013	0.01	74
12	CDPO, Garkha, Saran	13/09/2006	0.35	13/03/2013	0.01	73
13	CDPO, Sahpur, Bojpur	27/09/2006	0.54	15/09/2012	0.02	67
14	DRDA, Madhepura	31/03/2008	7.10	10/07/2013	0.04	58
15	CO, Dalsingh Sarai, Samastipur	28/03/2008	4.50	17/05/2013	4.11	57
16	BDO, Gayghat	29/03/2008	9.45	23/04/2013	3.91	56
17	NDC East Champaran, Motihari	31/03/2008	5.54	16/03/2013	2.76	54
18	C O, Vithan Rosra, Samastipur	31/03/2008	9.24	14/03/2013	7.77	54
19	CO Bisfi Madhubani	03/06/2008	18.97	09/05/2013	0.10	54
20	CS Health Department, Patna	31/03/2008	199.20	27/02/2013	99.20	54
21	CO, Bahadurpur, Darbhanga	31/03/2008	4.49	08/02/2013	2.76	53
22	D M, East Champaran, Motihari	25/04/2008	95.42	22/02/2013	7.37	53
23	CO, Singhwada Darbhanga	29/03/2008	8.03	09/02/2013	3.87	53
24	DEO, Madhubani	15/04/2009	0.96	07/01/2014	0.10	52
25	CO, Rosera, Samastipur	31/03/2008	5.86	04/12/2012	5.79	51
26	BDO, Mahnar, Vaishali	02/06/2008	6.20	13/12/2012	0.11	49
27	DM, Araria	12/01/2009	4.61	25/03/2013	2.68	45
28	BDO, Kasba, Purnia	19/01/2010	16.27	18/04/2013	0.05	34

Sl. No.	Name of the Department	Period of amount withdrawn on AC bill	Amount drawn on AC bill (₹ in crore)	Period of remittance	Unspent amount remitted to Treasury (₹ in crore)	Delay in remittance (In months)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
29	CO, Madhepur, Madhubani	01/12/2010	1.33	06/02/2014	0.01	33
30	CO, Basantpur, Supaul	29/10/2008	4.18	17/12/2011	3.05	32
31	Section Officer, Dairy Development Directorate, Patna	28/03/2011	1.60	25/03/2014	0.03	30
32	CDPO, Siswan, Siwan	25/03/2010	0.20	15/03/2013	0.04	30
33	BDO, Amaur, Purnia	24/05/2010	15.76	13/05/2013	0.05	30
34	CO, Nautan, Betia	04/09/2010	0.07	17/08/2013	0.07	30
35	Ex. Eng. BCD, Patna	31/03/2011	18.13	20/02/2014	0.10	29
36	Under Secretary Admin. Bihar, Patna	30/03/2011	3.16	23/01/2014	2.16	28
37	AIG (Q) Bihar, Patna	29/03/2011	46.59	20/01/2014	3.40	28
38	Under Secretary SC/ST Welfare Department	21/03/2011	3.00	03/01/2014	2.50	28
39	CO, Madhepur, Madhubani	22/05/2008	11.70	25/01/2011	3.03	27
40	CO, Sadar, Munger	30/03/2011	0.03	23/11/2013	0.01	26
41	CO, Aurai, Muzaffarpur	28/07/2011	0.07	29/01/2014	0.04	25
42	BDO, Vajeergang, Gaya	23/12/2009	0.01	12/06/2012	0.01	24
43	NDC, Gopalganj	21/09/2010	6.35	01/03/2013	3.48	24
44	CDPO, Raniganj, Araria	14/10/2010	1.53	27/02/2013	1.21	23
45	CDPO, Raniganj, Araria	12/10/2010	1.22	22/02/2013	0.56	23
46	CO, Kumarkhand, Madhepura	10/03/2009	12.42	07/07/2011	5.71	22
47	BDO, Bakhri, Begusarai	31/03/2008	3.96	22/07/2010	2.65	22
48	CDPO, Turkaulia, East Champaran	08/12/2010	0.30	22/02/2013	0.20	21
49	Disaster Management, Darbhanga	29/03/2010	5.96	16/05/2012	1.03	20
50	BDO, Amaur, Purnea	29/03/2011	3.20	13/05/2013	0.05	20
51	CO, Mohiuddidin Nagar, Samastipur	28/03/2008	5.00	31/03/2010	3.64	18
52	CO, Rosra, Samastipur	31/03/2008	6.93	30/03/2010	5.43	18
53	CO, Pipra, Supaul	31/03/2011	2.61	06/02/2013	1.81	17
54	SDO, Jhanjharpur, Madhubani	09/05/2008	7.05	24/02/2010	5.00	16
55	DM, Begusarai	18/03/2011	7.50	30/10/2012	5.96	14
56	CO, Bachwada	23/11/2011	0.02	26/07/2013	0.01	14
57	CO, Manigachi, Darbhanga	31/03/2008	16.43	14/11/2009	12.63	14
58	NDC, Muzaffarpur	31/03/2012	0.19	09/10/2013	0.05	13
59	NDC, Saharsa	17/03/2011	7.50	30/06/2012	7.40	10

Sl. No.	Name of the Department	Period of amount withdrawn on AC bill	Amount drawn on AC bill (₹ in crore)	Period of remittance	Unspent amount remitted to Treasury (₹ in crore)	Delay in remittance (In months)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
60	NDC, Madhubani	30/03/2012	11.60	14/06/2013	5.65	9
61	Additional Collector Disaster management, Darbhanga	30/03/2012	14.58	29/05/2013	5.40	8
62	CO, Vidyapati Nagar, Dalsingh Sarai	29/03/2008	4.50	31/03/2009	3.20	6
63	CO, Kishunpur, Supaul	10/11/2012	0.14	18/10/2013	0.03	5
64	NDC, Purnea	03/10/2008	12.00	03/09/2009	4.77	5
65	DM Office, Munger	24/02/2012	2.00	22/01/2013	1.00	5
66	CO, Bhagalpur	09/09/2011	24.24	18/07/2012	14.16	4
67	CO, Madhepur, Madhubani	20/02/2010	0.07	07/12/2010	0.01	4
68	NDC, Katihar	01/02/2010	6.21	27/10/2010	3.50	3
69	BDO, Kanti, Muzaffarpur	29/03/2008	7.00	29/11/2008	3.63	2
70	DDC, Madhepura	31/03/2008	7.10	27/11/2008	5.18	2
71	CO, Hazipur	19/01/2013	0.03	06/09/2013	0.01	2
Total			698.13		264.49	

(Source: Information received from CAP section)

Appendix- 2.15

(Reference: Paragraph 2.7; Page 44)

Details of hundred percent remittance of amount

(₹ in crore)

Sl. No.	Name of the Department	Period of amount withdrawn on AC bill	Amount drawn on AC bill	Period of remittance	Unspent amount remitted to Treasury	Delay in remittance (In months)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	NDC, Sheikhpura	29/03/2006	0.15	13/01/2014	0.15	95
2	NDC, Sheikhpura	29/03/2006	0.02	13/01/2014	0.02	95
3	NDC, Sheikhpura	29/03/2006	0.05	13/01/2014	0.05	95
4	NDC, Sheikhpura	29/03/2006	0.33	13/01/2014	0.33	95
5	NDC, Sheikhpura	29/03/2006	0.10	13/01/2014	0.10	95
6	CMO, Sitamarhi	29/03/2006	0.14	02/08/2013	0.14	89
7	CMO, Sitamarhi	29/03/2006	2.66	23/07/2013	2.66	89
8	NDC, Samastipur	18/06/2004	0.01	24/08/2011	0.01	78
9	CMO, Sitamarhi	26/10/2006	0.20	02/08/2013	0.20	77
10	CO, Purani, Madhepura	28/08/2007	0.02	05/09/2013	0.02	66
11	CO, Purani, Madhepura	26/12/2007	0.01	05/09/2013	0.01	66
12	DM, Bettiah	06/12/2007	0.06	06/08/2013	0.06	65
13	DM, Bettiah	11/08/2007	0.01	06/08/2013	0.01	65
14	CS Health Department, Patna	31/03/2008	51.91	27/02/2013	51.91	60
15	CDPO, Khanpur, Samastipur	27/03/2009	0.01	28/02/2013	0.01	48
16	Tech. Dev. Direct. Industry Department, Patna	31/03/2008	4.00	30/08/2011	4.00	42
17	BDO, Navhatta, Saharsa	29/03/2011	0.01	28/02/2014	0.01	36
18	Dy. Director (Technical) DTD, Industries Department, Bihar, Patna	31/03/2008	3.00	31/07/2010	3.00	28
19	CO, Amnaur, Saran	18/03/2010	0.01	17/07/2012	0.01	22
20	CDPO, Raniganj, Araria	12/10/2010	0.31	22/02/2013	0.31	23
21	CO, Madhepur, Madhubani	26/03/2012	0.04	14/02/2014	0.04	23
22	CO Rajnagar, Madhubani	10/03/2010	0.06	07/12/2010	0.06	8
23	CO, Narayanpur, Bhagalpur	30/03/2013	0.02	25/10/2013	0.02	7
24	CDPO, Dhanarua, Patna	31/03/2003	0.10	15/09/2003	0.10	6
Total			63.23		63.23	

(Source: Information received from CAP section)

Appendix- 2.16

(Reference: Paragraph 2.8.1; Page 45)

Non-submission of vouchers in support of payment for financial year 2013-14

(₹ in crore)

Sl. No.	The name of treasuries	Amount involved	No. of vouchers
(1)	(2)	(3)	(4)
1	Aurangabad	8.72	139
2	Araria	4.10	76
3	Arwal	0.58	54
4	Bihar Bhawan	0.09	7
5	Bhabua	4.41	141
6	Bagha	3.02	70
7	Bhagalpur	4.22	146
8	Begusarai	10.14	248
9	Ara	10.11	366
10	Banka	1.37	97
11	Benipur	3.53	161
12	Barh	1.59	73
13	Birpur	0.46	46
14	Buxar	4.87	115
15	Dalsinghsarai	0.98	24
16	Darbhanga	15.63	289
17	Dehri	1.73	127
18	Dumraon	1.44	57
19	Danapur	2.42	77
20	Doudnagar	1.37	68
21	Motihari (East Champaran)	8.51	403
22	Forbesganj	0.78	11
23	Gopalganj	5.98	181
24	Gaya	6.61	381
25	Hilsa	1.21	84
26	Jhanjharpur	1.50	64
27	Jamui	2.04	163
28	Jehanabad	4.32	151
29	Khagaria	5.79	164
30	Kishanganj	0.91	74
31	Katihar	8.44	238
32	Lakhisarai	5.98	123
33	Lalganj	4.34	56
34	Madhubani	28.16	184
35	Madhepura	2.28	105
36	Munger	4.96	173
37	Mahua	0.32	31
38	Mokama	0.51	37
39	Massourhi	0.95	58
40	Muzaffarpur	32.51	423
41	Naugachia	1.26	50
42	Narkatiaganj	0.82	55
43	Biharsarif (Nalanda)	5.66	178
44	Nirmli	0.04	7
45	Nawadah	13.96	174
46	Patna Vikash Bhawan	61.26	102
47	Patna Nirman Bhawan	14.70	268
48	Purnea	9.25	153
49	Patna City	4.34	35
50	Patna	23.19	433

Sl. No.	The name of treasuries	Amount involved	No. of vouchers
(1)	(2)	(3)	(4)
51	Patna Sinchai Bhawan	66.20	402
52	Rossera	2.43	46
53	Sasaram (Rohtash)	9.61	163
54	Saharsa	9.35	172
55	Sheohar	4.57	80
56	Sheikhpura	5.73	198
57	Sitamarhi	3.17	217
58	Supoul	1.77	59
59	Sherghati	1.25	67
60	Chapra	12.08	432
61	Samastipur	16.16	194
62	Siwan	6.18	280
63	Teghra	0.04	3
64	Vaishali (Hazipur)	1.62	122
65	Bettiah (West Champaran)	7.25	204
Total		488.77	9579

(Source: Data furnished by Office of the AG (A&E) Bihar, Patna)

Appendix- 2.17

(Reference: Paragraph 2.8.2; Page 45)

Statement of excess payment of Pension/Family pension

(Amount in ₹)

Sl No.	IR No. & Year	Para No.	Name of Treasury	Name of Pensioner/F.P.	PPO No.	Amount of excess payment
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	03/2013-14	1	Mahua	(i) Ahmadi Begam	S/83612	144988.00
				(ii) Machnia Devi	S/108677	8884.00
2	04/2013-14	1	Lalganj	(i) Smt. Sharda Devi	S/124414	168777.00
3	05/2013-14	1	Kishanganj	(i) Abdul Rashid	201011131667	236033.00
				(ii) Mahadeo Lal	201011072140	87356.00
				(iii) Mohibur Rahman	201011142197	153002.00
4	06/2013-14	1 B (vi)	Farbisganj	(i) Radha Devi	233313	143500.00
5	07/2013-14	1	Jammui	(i) Sri Ramesh Singh	201114094309	4223.00
				(ii) Sri Sambhu Prasad Singh	20111134313	10676.00
				(iii) Smt Sunita Devi	201012121282	121707.00
				(iv) Smt. Rukmini Devi	442422	2748.00
				(v) Leela Prasad	200911081769	2748.00
				(vi) Mrs. Kanti	441395	1980.00
				(vii) Sadhna Devi	S/83780	2321.00
				(viii) Sri Durga Paswan	201311123466	7303.00
6	08/2013-14	15	Aurangabad	(i) Sri Mithlesh Sharma	201211102391	15662.00
				(ii) Sri Nanhey Prasad	201311074248	17048.00
				(iii) Sri Laxman Prasad	201211081658	3520.00
				(iv) Sri Nathun Ram	201211062105	5701.00
				(v) Smt. Leelawati Kumari	201211101523	14892.00
				(vi) Sri Kamta Singh	201211151340	6926.00
7	09/2013-14	23	Lakhisarai	(i) Smt. Shanti Devi	S/89237	77734.00
				(ii) Smt. Savitri Devi	255615	2024.00
				(iii) Smt. Sumitra Devi	389523	2375.00
8	12/2013-14	21	Naugachia	Ambuj Kumari	421419	527.00
				Chandra Deo Rai	404398	564.00
				Sheikh Niyamat	201211081873	6618.00
9	15/2013-14	6	Darbhangha	Saraswai Devi	201014092741	10090.00
				Md. Mokim Khan	432637/WB	13009.00
				Vidyawati Devi	412709/WB	7648.00
10	16/2013-14	16	Masourhi	Smt. Prabhawati Devi	201112125326	256.00
11	23/2013-14	1	Patna Sadar	Bachchu Sharma	201211021070	10773.00
12	29/2013-14	18	Rohtas	Ram Suresh Singh	459591	2558.00
13	32/2013-14	2	Kaimur	Sheo Kumari	S/95803	2230.00
				Sadrun Nisha	414356	2395.00
				Sharda Kunwar	S/105506	3413.00
Total						1302209.00

(Source: Information received from office of the AG (A&E) Bihar)

Appendix- 2.18

(Reference: Paragraph 2.8.2; Page 45)

Statement of under Payment of Pension/Family pension

(Amount in ₹)

(Amount in ₹)						
Sl No.	IR No. & Year	Para No.	Name of Treasury	Name of Pensioner/F.P.	PPO No.	Amount of Less payment
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	16/2013-14	16	Masourhi	Aruna Devi	201312063876	68.00
				Brajesh Kumar Sinha	201212052643	50.00
				Naulesh Kumar Singh	201211121337	16000.00
2	25/2013-14	16	Sinchai Bhawan	Gita Devi	S/76718	600.00
				Jalki Devi	S/263885	2408.00
				Sheo Pujan Singh Yadav	266997	730.00
				Jagroshan Devi	S/25981	1838.00
				Safia Bano	233624	2757.00
3	29/2013-14	18	Rohtas	Phulwa Kunwar	46061010007297	1587.00
				Kabutra Kunwar	460610110000506	1121.00
Total						27159.00

(Source: Information received from office of the AG (A&E) Bihar)

Appendix- 2.19

(Reference: Paragraph 2.8.3; Page 45)
Provision for salary for posts lying vacant

(₹ in crore)

Sl. No.	Grant No. name of Department	Head	Amount Surrendered	Reason for Surrender
(1)	(2)	(3)	(4)	(5)
1	2- Animal and Fisheries Resource Department	2403-00-101-0003	18.83	Post of DDO lying vacant
2	2- Animal and Fisheries Resource Department	2403-00-001-0003	4.06	Post of DDO lying vacant
3	27-Law Department	2014-00-105-0001	63.38	Post of officials lying vacant
4	27-Law Department	2014-00-114-0002	11.63	Post of officials lying vacant
5	27-Law Department	2014-00-800-0006	0.49	Post of member secretary and other Group III post of Bihar State Judicial Commission lying vacant
6	33-General Administration Department	2070-00-104-0012	0.58	Post of Joint Secretary Deputy Secretary and other post lying vacant
7	38-Registration, Excise and Prohibition Department	2030-02-001-0001	0.17	Retirement and post lying vacant.
8	38-Registration, Excise and Prohibition Department	2030-03-001-0001	0.50	Post of officers lying vacant and Retirement of Staff.
9	38-Registration, Excise and Prohibition Department	2039-00-001-0001	3.11	Retirement and post lying vacant.
10	38-Registration, Excise and Prohibition Department	2052-00-092-0007	0.27	Permanent posting of Secretary and Personal Secretary
11	50-Minor Water Resource Department	2702-02-005-0001	29.80	Post of staff lying vacant
12	50-Minor Water Resource Department	2702-03-101-0001	0.66	Post of staff lying vacant
13	50-Minor Water Resource Department	2702-03-102-0004	1.32	Post of staff lying vacant
14	50-Minor Water Resource Department	2702-03-103-0002	59.63	Post of staff lying vacant
15	50-Minor Water Resource Department	3451-00-090-0030	1.63	Post of staff lying vacant
Total			196.06	

(Source: Information received from office of the AG (A&E) Bihar)

Appendix- 2.20

(Reference: Paragraph 2.8.4; Page 46)

Delay in rendition of Monthly Treasury Accounts

Sl. No.	Month	Name of Treasury	IR Number	Actual Date of Receipt	Delay in terms of the days
(1)	(2)	(3)	(4)	(5)	(6)
1	April 2012	Darbhangha	15/2013-14	09/05/2012	7
		Masuarhi	16/2013-14	09/05/2012	7
		Muzaffarpur	17/2013-14	14/05/2012	12
		Motihari	18/2013-14	09/05/2012	7
		Nirman Bhawan	22/2013-14	09/05/2012	7
		Patna Sadar	23/2013-14	16/05/2012	14
		Vikash Bhawan	24/2013-14	11/05/2012	9
		Bagha	27/2013-14	10/05/2012	8
		Saran	30/2013-14	15/05/2012	13
2	May 2012	Muzaffarpur	17/2013-14	13/06/2012	11
		Motihari	18/2013-14	14/06/2012	12
		Patna Sadar	23/2013-14	18/06/2012	16
		Bagha	27/2013-14	11/06/2012	9
		Darbhangha	15/2013-14	13/06/2012	11
		Rohtas	29/2013-14	11/06/2012	9
		Saran	30/2013-14	15/06/2012	13
3	June 2012	Kishanganj	05/2013-14	09/07/2012	7
		Jamui	07/2013-14	11/07/2012	9
		Rosera	10/2013-14	09/07/2012	7
		Mausaurhi	16/2013-14	12/07/2012	10
		Muzaffarpur	17/2013-14	13/07/2012	11
		Motihari	18/2013-14	12/07/2012	10
		Nirman Bhawan	22/2013-14	09/07/2012	7
		Patna Sadar	23/2013-14	18/07/2012	16
		Vikash Bhawan	24/2013-14	09/07/2013	7
		Bagha	27/2013-14	09/07/2012	7
		Rohtas	29/2013-14	13/07/2012	11
		Bhabhua	32/2013-14	09/07/2012	7
4	July 2012	Saran	30/2013-14	12/07/2012	10
		Sheikhpura	01/2013-14	14/08/2012	12
		Jamui	07/2013-14	13/08/2012	11
		Rosera	10/2013-14	23/08/2012	21
		Dalsingh Sarai	13/2013-14	21/08/2012	19
		Muzaffarpur	17/2013-14	09/08/2012	7
		Motihari	18/2013-14	10/08/2012	8
		Patna Sadar	23/2013-14	30/08/2012	28
		Sinchai Bhawan	25/2013-14	13/08/2012	11
		Bagha	27/2013-14	13/08/2012	11
		Rohtas	29/2013-14	09/08/2012	7
		Bhabhua	32/2013-14	09/08/2012	7
5	August 2012	Saran	30/2013-14	14/08/2012	12
		Sheikhpura	01/2013-14	12/09/2012	10
		Jamui	07/2013-14	10/09/2012	8
		Darbhangha	15/2013-14	10/09/2012	8
		Muzaffarpur	17/2013-14	11/09/2012	9
		Motihari	18/2013-14	10/09/2012	8
		Nirman Bhawan	22/2013-14	10/09/2012	8
		Patna Sadar	23/2013-14	21/09/2012	19
		Sinchai Bhawan	25/2013-14	10/09/2012	8
		Bagha	27/2013-14	10/09/2012	8

Sl. No.	Month	Name of Treasury	IR Number	Actual Date of Receipt	Delay in terms of the days
(1)	(2)	(3)	(4)	(5)	(6)
6	September 2012	Rohtas	29/2013-14	12/09/2012	10
		Bhabhua	32/2013-14	10/09/2012	8
		Saran	30/2013-14	12/09/2012	10
		Sheikhpura	1/2013-14	12/10/2012	10
		Darbhangha	15/2013-14	09/10/2012	7
		Muzaffarpur	17/2013-14	11/10/2012	9
		Motihari	18/2013-14	10/10/2012	8
		Patna Sadar	23/2013-14	19/10/2012	17
		Sinchai Bhawan	25/2013-14	09/10/2012	7
		Benipur	28/2013-14	10/10/2012	8
		Rohtas	29/2013-14	10/10/2012	14
7	October 2012	Saran	30/2013-14	12/10/2012	10
		Sheikhpura	1/2013-14	14/11/2012	12
		Muzaffarpur	17/2013-14	09/11/2012	7
		Motihari	18/2013-14	12/11/2012	10
		Nirman Bhawan	22/2013-14	12/11/2012	10
		Patna Sadar	23/2013-14	22/11/2012	20
		Vikash Bhawan	24/2013-14	12/11/2012	10
		Bagha	27/2013-14	09/11/2012	7
		Rohtas	29/2013-14	14/11/2012	12
		Saran	30/2013-14	09/11/2012	07
8	November 2012	Sheikhpura	1/2013-14	17/12/2012	15
		Jamui	7/2013-14	11/12/2012	10
		Darbhangha	15/2013-14	10/12/2012	8
		Mashaurhi	16/2013-14	18/12/2012	16
		Muzaffarpur	17/2013-14	17/12/2012	15
		Motihari	18/2013-14	10/12/2012	8
		Patna Sadar	23/2013-14	12/12/2012	10
		Vikash Bhawan	24/2013-14	11/12/2012	9
		Sinchai Bhawan	25/2013-14	11/12/2012	9
		Rohtas	29/2013-14	14/12/2012	12
		Bhabhua	32/2013-14	12/12/2012	10
9	December 2012	Saran	30/2013-14	12/12/2013	10
		Sheikhpura	1/2013-14	21/01/2013	19
		Jamui	7/2013-14	11/01/2013	9
		Darbhangha	15/2013-14	09/01/2013	7
		Muzaffarpur	17/2013-14	30/01/2013	28
		Motihari	18/2013-14	11/01/2013	9
		Banka	21/2013-14	09/01/2013	7
		Nirman Bhawan	22/2013-14	14/01/2013	12
		Patna Sadar	23/2013-14	16/01/2013	14
		Vikash Bhawan	24/2013-14	10/01/2013	8
		Sinchai Bhawan	25/2013-14	10/01/2013	8
10	January 2013	Bagha	27/2013-14	14/01/2013	12
		Rohtas	29/2013-14	17/01/2013	15
		Saran	30/2013-14	11/01/2013	9
		Sheikhpura	1/2013-14	14/02/2013	12
		Kishanganj	5/2013-14	11/02/2013	9
		Jamui	7/2013-14	13/02/2013	11
		Darbhangha	15/2013-14	11/02/2013	9
		Muzaffarpur	17/2013-14	13/02/2013	11
		Motihari	18/2013-14	11/02/2013	9
		Nirman Bhawan	22/2013-14	12/02/2013	10

Sl. No.	Month	Name of Treasury	IR Number	Actual Date of Receipt	Delay in terms of the days
(1)	(2)	(3)	(4)	(5)	(6)
		Patna Sadar	23/2013-14	14/02/2013	12
		Sinchai Bhawan	25/2013-14	11/02/2013	9
		Hilsa	26/2013-14	11/02/2013	9
		Rohtas	29/2013-14	11/02/2014	9
		Saran	30/2013-14	14/02/2013	12
		Bagha	27/2013-14	11/02/2013	9
11	February 2013	Jamui	7/2013-14	12/03/2013	10
		Hilsa	26/2013-14	10/02/2013	10
		Motihari	18/2013-14	11/03/2013	9
		Patna Sadar	23/2013-14	13/03/2013	11
		Vikash Bhawan	24/2013-14	11/03/2013	9
		Bagha	27/2013-14	12/03/2013	10
		Rohtas	29/2013-14	15/03/2013	13
		Bhabhua	32/2013-14	11/03/2013	9
		Saran	30/2013-14	12/03/2013	10
12	March 2013	Kishanganj	5/2013-14	12/04/2013	10
		Jamui	7/2013-14	12/04/2013	10
		Darbhanga	15/2013-14	15/04/2013	8
		Muzaffarpur	17/2013-14	18/04/2013	11
		Patna Sadar	23/2013-14	22/04/2013	15
		Bagha	27/2013-14	16/04/2013	9
		Motihari	18/2013-14	17/04/2013	10
		Rohtas	29/2013-14	25/04/2013	18
		Bhabhua	32/2013-14	15/04/2013	8
		Saran	30/2013-14	17/04/2013	10
13	April 2013	Muzaffarpur	17/2013-14	13/05/2013	11
		Motihari	18/2013-14	13/05/2013	11
		Daudnagar	20/2013-14	18/04/2013	16
		Nirman Bhawan	22/2013-14	10/05/2013	8
		Patna Sadar	23/2013-14	09/05/2013	7
		Vikash Bhawan	24/2013-14	09/05/2013	7
		Sinchai Bhawan	25/2013-14	10/05/2013	8
		Bagha	27/2013-14	10/05/2013	8
		Saran	30/2013-14	10/05/2013	8
14	May 2013	Motihari	18/2013-14	11/06/2013	9
		Patna Sadar	23/2013-14	10/06/2013	8
		Vikash Bhawan	24/2013-14	11/06/2013	9
		Sinchai Bhawan	25/2013-14	10/06/2013	8
		Rohtas	29/2013-14	11/06/2013	9
		Saran	30/2013-14	14/06/2013	12
15	June 2013	Jamui	07/2013-14	11/07/2013	9
		Muzaffarpur	17/2013-14	11/07/2013	9
		Motihari	18/2013-14	12/07/2013	10
		Patna Sadar	23/2013-14	12/07/2013	10
		Sinchai Bhawan	25/2013-14	10/07/2013	8
		Saran	30/2013-14	11/07/2013	9
16	July 2013	Motihari	18/2013-14	16/08/2013	14
		Patna Sadar	23/2013-14	12/08/2013	10
		Rohtas	29/2013-14	13/08/2013	11
		Saran	30/2013-14	14/08/2013	12
17	August 2013	Muzaffarpur	17/2013-14	09/09/2013	7
		Bagha	27/2013-14	09/09/2013	7
		Rohtas	29/2013-14	09/09/2013	7
		Saran	30/2013-14	11/09/2013	9

Sl. No.	Month	Name of Treasury	IR Number	Actual Date of Receipt	Delay in terms of the days
(1)	(2)	(3)	(4)	(5)	(6)
18	September 2013	Muzaffarpur	17/2013-14	10/10/2013	8
		Saran	30/2013-14	15/10/2013	13
19	October 2013	Muzaffarpur	17/2013-14	14/11/2013	12
		Bagha	27/2013-14	11/11/2013	9
		Hilsa	26/2013-14	11/11/2013	9
		Rohtas	29/2013-14	14/11/2013	12
		Saran	30/2013-14	14/11/2013	12
20	November 2013-14	Rohtas	29/2013-14	10/12/2013	8
		Saran	30/2013-14	13/12/2013	11
21	December 2013-14	Bagha	27/2013-14	13/01/2014	11
		Rohtas	29/2013-14	13/01/2014	11
		Saran	30/2013-14	15/01/2014	13
22	January 2013-14	Saran	30/2013-14	10/02/2014	8
		Rohtas	29/2013-14	11/02/2014	9

(Source: Information received from office of the AG (A&E) Bihar)

Appendix- 2.21

(Reference: Paragraph 2.8.5; Page 46)

Mis-classification of expenditure towards payment of CVP/Pension

(Amount in ₹)

(Amount in ₹)								
Sl. No.	IR No./ Name of Treasury	Para No.	Bill code	Voucher No.	PPO	Name of pensioner	Amounts	To be booked in bill code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	24/2013-14 (Vikas Bhawan Patna)	9	N-2071-01-102-0002	P/2071/00046	201311 043472	Om Prakash Sinha	438150.00	N-2071-01-102-0001
2		9	2071-01-102-0002	P/2071/00052	201311 163727	Maheshawari Nandan	498916.00	N-2071-01-102-0001
3		9	2071-01-102-0002	P/2071/00055	201311 083376	Radhe Krishna Bajpai	463518.00	N-2071-01-102-0001
4		9	2071-01-102-0002	P/2071/00057	201311 022148	Balram Singh	994883.00	N-2071-01-102-0001
5		9	2071-01-102-0002	P/2071/00060	201311 043557	Hemant Kumar Sinha	582298.00	N-2071-01-102-0001
6		9	2071-01-102-0002	P/207100053	201311 03327	Bhakari Nath Sinha	435200.00	N-2071-01-102-0001
Total							3412965.00	
7	25/2013-14 (Sinchai Bhawan)	10	N-2071-01-102-0002	P/2071/0132	201311 02197	Sri Laxmi Narayan Manghi	631856.00	N-2071-01-102-0001
8		10	N-2071-01-102-0002	P/2071/0271	201311 03318	Sri Dasrath Sah	639525.00	N-2071-01-102-0001
9		10	N-2071-01-102-0002	P/2071/0493	201311 16381	Ramayan Yadav	255259.00	N-2071-01-102-0001
10		10	N-2071-01-102-0002	P/2071/0491	201311 08332	Satya Ram Singh	515042.00	N-2071-01-102-0001
Total							2041682.00	
11	30/2013-14 (Saran)	9	2071-01-101-0002	NA	213453	Ram Ekbal Rout	13438.00	2071-01-101-0001
12		9	2071-01-101-0002	NA	289759	Swatiya Prasad	19128.00	2071-01-101-0001
13		9	2071-01-101-0002	NA	278276	Biswnath Singh	12584.00	2071-01-101-0001
14		9	2071-01-101-0002	NA	278358	Ram Narayan Singh	12849.00	2071-01-101-0001
Total							57999.00	
Grand Total							5512646.00	

(Source: Information received from office of the AG (A&E) Bihar)

Appendix- 2.22

(Reference: Paragraph 2.9.4; Page 49)

Surrender of fund on the last day of the financial year

Part A – Fund surrendered before 31 March 2014

(₹ in crore)

Sl. No.	Head	Amount	Letter No	Date
(1)	(2)	(3)	(4)	(5)
1	2403-Animal Husbandry-00-106-Other live stock department-0102-Veterinary Board	0.04	211	28/01/14
2	2403-Animal Husbandry-00-106-Other live stock department-0606-Veterinary Board	0.04	212	28/01/14
3	2404-Dairy Development-00-109-Extension and Training-0102-National Agriculture Development Scheme	4.70	74	23/01/14
	Total-A	4.78		

Part B – Fund surrendered on the 31 March 2014

(₹ in crore)

Sl. No.	Head	Amount	Letter No.	Date
(1)	(2)	(3)	(4)	(5)
1	2403-Animal husbandry-00-113-Administrative Investigation and Statistics-0001-Establishment of state livestock Research station	1.31	712	31/03/2014
2	2403-Animal husbandry-00-103-Poultry Development-0003-Scheme for Range Poultry Form, Central Poultry Development and production and distribution of Poultry Feed	1.52	709	31/03/2014
3	2403-Animal husbandry-00-001-Direction and Administration-0001-Supritendence	0.63	702	31/03/2014
4	2403-Animal husbandry-00-001-Direction and administration-0003-Supritendence-Regional Establishment	4.06	703	31/03/2014
5	2403-Animal husbandry-00-107-fodder and feed development-0001- fodder and feed development	0.11	710	31/03/2014
6	2403-Animal husbandry-00-113-Administration Investigation and Statistics-0002-Statistical Units in Animal Husbandry and Fisheries Department	0.17	713	31/03/2014
7	2403-Animal husbandry-00-109-Extention and Training-0001-Extention and Training	0.01	711	31/03/2014
8	3454-Census Surveys and Statistics-01-Census-001-Direction and administration-0003-Cattle Census	0.02	714	31/03/2014
9	2403-Animal husbandry-00-102-Cattle and Buffalo Development-0006-Cattle Breeding And Development Project	6.44	707	31/03/2014
10	2403-Animal husbandry-00-102-Cattle and Buffalo Development-0007-Cattle Fair and Exhibition and Cattle Welfare	0.11	708	31/03/2014
11	2403-Animal husbandry-00-101-Veterinary Services and Animal Health-0003-Hospitals, Dispensaries and Other Establishment	18.83	704	31/03/2014

Sl. No.	Head	Amount	Letter No.	Date
(1)	(2)	(3)	(4)	(5)
12	2403-Animal husbandry-00-101-Veterinary Services and Animal Health-0004-Scheme for Investigation and Control of Animal Tuberculosis	0.10	705	31/03/2014
13	3451-Secretariat Economic Services-00-090-Secretariat-0008-Cattle and Fisheries Department	0.46	1065	31/03/2014
14	2403-Animal husbandry-00-102-Cattle and Buffalo Development-0001- Cattle Breeding Region(Patna And Dumrao)	0.19	706	31/03/2014
15	2404-Dairy Development-00-102-Dairy Development Projects-0101-Chilling Centres	92.90	594	31/03/2014
16	2403-Animal husbandry-00-106-Other live Stock Development-0102-Veterinary Board	0.11	725	31/03/2014
17	2403-Animal husbandry-00-789-Special Component Plan For Schedule Castes-0603-Veterinary Treatment Council	0.04	739	31/03/2014
18	2403-Animal husbandry-00-106-Other Livestock Development-0606-Veterinary Board	0.11	736	31/03/2014
19	2403-Animal husbandry-00-106-Other Livestock Development-0104-Scheme for control and prevention of Animal Diseases	5.79	726	31/03/2014
20	2403-Animal husbandry-00-109-Extention And Training-0106-State Animal Husbandry Training Complex	3.00	727	31/03/2014
21	2403-Animal husbandry-00-789-Special Component Plan For Schedule Castes-0101-Scheme for Backyard Goat rearing	19.42	729	31/03/2014
22	2403-Animal husbandry-00-113-Administrative Investigation and Statistics-0104-National Agriculture Development Plan	3.00	728	31/03/2014
23	2403-Animal husbandry-00-789-Special component Plan for Schedule Castes-0103-Veterinary Treatment council	0.04	731	31/03/2014
24	2404-Dairy Development-00-001-Direction and Administration-0001-Headquarter Establishment	0.34	592	31/03/2014
25	2405-Fisheries-00-120-Fisheries Cooperatives-0601-Residence and Other Civic Amenities for Fishermen	5.00	573	31/03/2014
26	2405-Fisheries-00-101-Inland Fisheries-0612-Fisheries Marketing Scheme	0.45	572	31/03/2014
27	2405-Fisheries-00-101-Inland Fisheries-0605-Development of Inland Fisheries Statistics	0.19	571	31/03/2014
28	2405-Fisheries-00-101-Inland Fisheries-0603-Fisheries Training and extension Scheme	0.60	570	31/03/2014
29	2405-Fisheries-00-101-Inland Fisheries-0601-Matasya Palak Vikas Abhikaran-Grants-in-Aid/Contribution/Financial Assistance	0.45	569	31/03/2014
30	2405-Fisheries-00-001-Direction And Administration-0001-Fisheries Development Scheme	3.95	567	31/03/2014

Sl. No.	Head	Amount	Letter No.	Date
(1)	(2)	(3)	(4)	(5)
31	2404-Dairy Development-00-191-Assistance to Co-operatives and Other Bodies Each milk Scheme will be minor-0102-National Agriculture Development Scheme	6.35	598	31/03/2014
32	2404-Dairy Development-00-102-Dairy Development Scheme-0112-National Agriculture Development Scheme	0.30	597	31/03/2014
33	2404-Dairy Development-00-789-Special Component plan for Schedule Castes-0101-Rural Dairy Employment Programme	11.75	596	31/03/2014
34	2404-Dairy Development-00-102-Dairy Development Schemes-0103-Training	0.27	595	31/03/2014
35	2403-Animal husbandry-00-101- Veterinary Services and Animal Health-0101-Hospitals ,Dispensaries and other Establishment	54.84	716	31/03/2014
36	2403-Animal husbandry-00-102-Cattle and Buffalo Development-0101-Frozen Semen Bank	105.00	718	31/03/2014
37	2403-Animal husbandry-00-101- Veterinary Services and Animal Health-0107-National Agriculture Development Scheme	4.67	717	31/03/2014
38	2403-Animal husbandry-00-102-Cattle and Buffalo Development-0110-Development Scheme for Cattle farm	5.00	719	31/03/2014
39	2403-Animal husbandry-00-103-Poultry Development-0106-Scheme for Range Poultry Farm, Central Poultry Development and production and Distribution of poultry Feed.	2.59	720	31/03/2014
40	2403-Animal husbandry-00-103-Poultry Development-0109-National Agriculture Development Scheme.	0.96	721	31/03/2014
41	2403-Animal husbandry-00-104-Sheep and wool Development-0102-Nutrition and Development of Avi and Aaza.	69.50	722	31/03/2014
42	2403-Animal husbandry-00-104-Sheep and wool Development-0105-National Agriculture Development Plan	23.00	723	31/03/2014
43	2403-Animal Husbandry-00-106-Other live Stock Development-0101-Scheme for survey and production of Milk, Egg, Meat and Wool.	0.55	724	31/03/2014
44	2403-Animal Husbandry-00-106-Other live Stock Development-0605-Scheme for Survey and production of Milk, Egg, Meat and Wool.	0.55	735	31/03/2014
45	2403-Animal Husbandry-00-103-Poultry Development-0610-Rural Backyard poultry.	0.48	734	31/03/2014
46	4403-Capital outlay on Animal Husbandry-00-109-Extension and training-0101-State Animal Husbandry Training Complex.	7.00	733	31/03/2014
47	2415-Agriculture Research-03-Animal husbandry-277-Education-0101-Bihar Animal Science and Technical University	20.00	732	31/03/2014
48	2403-Animal husbandry-00-107-Fodder and Feed Development-0606-Scheme of Distribution and Purchase for Production of Fodder seed	1.85	738	31/03/2014

Sl. No.	Head	Amount	Letter No.	Date
(1)	(2)	(3)	(4)	(5)
49	2403-Animal husbandry-00-106-Other livestock Development-0607-Scheme for Control and prevention of Animal Diseases	20.70	737	31/03/2014
50	2405-Fisheries-00-101-Inland Fisheries - 0116-National Agriculture Development Scheme	19.49	584	31/03/2014
51	2405-Fisheries-00-101-Inland Fisheries-0112-FisheriesMarketing Scheme	0.05	583	31/03/2014
52	2405-Fisheries-00-789-Special Component plan for schedule castes-0101-Assistance for fishermen	9.21	585	31/03/2014
53	2405-Fisheries -00-101-Inland Fisheries-0110-Fisheries training and extension scheme	0.15	582	31/03/2014
54	2405-Fisheries-00-101-Inland Fisheries-0107-Fisheries Investigation scheme.	4.30	581	31/03/2014
55	2405-Fisheries-00-101-Inland Fisheries-0106-Residence, lavatory, Drinking water and other civic Amenities to Fishermen	5.00	580	31/03/2014
56	2405-Fisheries-00-101-Inland Fisheries-0104-Development and renovation of pond fish	56.25	579	31/03/2014
57	2405-Fisheries-00-101-Inland Fisheries-0103-Development of fish seed	0.74	578	31/03/2014
58	2405-Fisheries-00-101-Inland Fisheries-0102-Grants to members of fishermen co-operative societies for accidental Group Life Insurance	0.11	577	31/03/2014
59	2405-Fisheries-00-101-Inland Fisheries - 0101-Matasya Palak Vikash Abhikaran under World Bank Project	0.15	576	31/03/2014
60	2405-Fisheries-00-001-Direction and Administration-0101-Re-organisation of fisheries Directorate	3.93	574	31/03/2014
61	2405-Fisheries-00-101-Inland Fisheries-0001-Matasya Palak Vikash Abhikaran	1.70	568	31/03/2014
62	2415-Agricultural Research and Education-05-Fisheries-004-Research-0001-Fisheries Research Scheme	0.04	566	31/03/2014
63	3454-Census Surveys and Statistics-01-Census-001-Direction and Administration-0602-Cattle Census	6.15	715	31/03/2014
64	2404-Dairy Development-00-102-Dairy Development Projects-0010-Regional Establishment	0.46	593	31/03/2014
65	2405-Fisheries-00-001-Direction and Administration-0102-fisheries extension	4.41	575	31/03/2014
Total-B		616.85		
Grand Total (A+B)			621.63	

(Source: Information furnished by the department)

Appendix- 2.23

(Reference: Paragraph 2.9.5; Page 49)

Non-utilisation of fund leading to hundred percent surrender

		(₹ in crore)
Sl. No.	Head of Accounts	Amount Surrendered
(1)	(2)	(3)
1	2403-Animal Husbandry-00-102-Cattle and Buffalo Development - 0101-Frozen Semen Bank	105.00
2	2403-Animal Husbandry-00-102-Cattle and Buffalo Development-0110-Development Scheme For Cattle Farm	5.00
3	2403-Animal Husbandry-00-104-Sheep and Wool Development-0105-National Agriculture Development Plan	23.00
4	2403-Animal Husbandry-00-107-Fodder and feed Development-0606-Scheme of Distribution and purchase for production for production of Fodder seed	1.85
5	2403-Animal Husbandry-00-109-Extention and training-0106-State Animal husbandry Training Complex	3.00
6	2403-Animal Husbandry-00-113-Administration Investigation and Statistics-0104-National Agriculture Development Plan	3.00
7	2403-Animal Husbandry-00-789-Special Component Plan for Schedule Caste-0101-Scheme of back yard Goat Rearing	19.42
8	2403-Animal husbandary-00-789-Special Component Plan For Schedule Castes-0603-Veterinary Treatment Council	0.04
9	2403-Animal husbandary-00-789-Special component Plan for Schedule Castes-0103-Veterinary Treatment council	0.04
10	2404-Dairy Development-00-102-Dairy Development project-0112-National Agriculture Development Scheme	0.30
11	2404-Dairy Development-00-109-Extension and Training-0102-National Agriculture Development Scheme	4.70
12	2405-Fisheries-00-101-Inland fisheries-0601-Matasya Palak Vikash Abhikaran-Grants-in—aid/Contribution /Financial Assistance	0.45
13	2405-Fisheries-00-101-Inland Fisheries-0603-Fisheries Training and Extension Scheme	0.60
14	2405-Fisheries-00-101-Inland Fisheries-0605-Development of Inland Fisheries Statistics	0.19
15	2405-Fisheries-00-101-Inland Fisheries-0612-Fisheries Marketing Scheme	0.45
16	2405-Fisheries-00-101-Inland Fisheries-0101-Matasya palak vikash Abhikaran under World Bank Project	0.15
17	2405-Fisheries-00-101-Inland Fisheries-0106-Residence, Lavatory, Drinking water and other civic Amenities to fisherman.	5.00
18	2405-Fisheries-00-101-Inland Fisheries-0107-Fisheries Investigation Scheme.	4.30
19	2405-Fisheries-00-101-Inland Fisheries-0110-Fisheries training extension scheme.	0.15
20	2405-Fisheries-00-101-Inland Fisheries-0112-Fisheries Marketing Scheme.	0.05
21	2405-Fisheries-00-120-Fisheries Coperative-0601-Residence and other Civic Amenities for Fishermen	5.00
22	2405-Fisheries-00-789-Special Component Plan For Schedule Caste-0101-Assistance for Fishermen	9.21
23	2415-Agriculture Research and Education-03-Animal Husbandry-277-Education-0101-Bihar Animal Science And Technical University	20.00
24	4403-Capital outlay on Animal Husbandry-00-109-Extention And Training-0101-State Animal Husbandry Training Complex	7.00
Total		217.90

(Source: Information furnished by the department)

Appendix- 2.24

(Reference: Paragraph 2.9.6; Page 49)

Variation between Department and AG (A&E) figures of expenditure

(Amount in ₹)

Sl. No.	Head	Available Fund	Figure booked by AG (A & E)	Figure of Expenditure by the Department	Difference (4)-(5)=(6)
(1)	(2)	(3)	(4)	(5)	(6)
1	2403-Animal husbandary-00-113-Administrative Investigation and Statistics-0001-Establishment of state livestock Research station	63739295	63663915	63740704	76789
2	2403-Animal husbandary-00-103-Poultry Development-0003-Scheme for Range Poultry Farm, Central Poultry Development and production and distribution of Poultry Feed	48216238	48216238	48100738	115500
3	2403-Animal husbandary-00-001-Direction and administration-0001-superintendence	45342942	45336236	45342942	6706
4	2403-Animal husbandary-00-001-Direction and administration-0003-superintendence -Regional Establishment	170593346	166589696	166170667	419029
5	2403-Animal husbandary-00-107-fodder and feed development'-0001- fodder and feed development'	9617348	9310776	9546342	235566
6	2403-Animal husbandary-00-113-Administrative Investigation and Statistics-0002 Statistical Units in Animal Husbandry and Fisheries Department	11096836	11090836	11098717	7881
7	2403-Animal husbandary-00-102-Cattle and Buffalo Development-0006-Cattle Breeding and Development Project	375092562	374187976	374878033	690057
8	2403-Animal husbandary-00-102-Cattle and Buffalo Development-0007-Cattle and Fair and Exhibition and Cattle Welfare	9694443	9684377	9694443	10066
9	2403-Animal husbandary-00-101-Veterinary Services and Animal Health-0003-Hospitals ,Dispensaries And Other Establishment	944503189	940618186	940859452	241266
10	2403-Animal husbandary-00-101- Veterinary Services and Animal Health-0004-Scheme for Investigation and Control of Animal Tuberculosis	6123509	6118500	6122100	3600

Sl. No.	Head	Available Fund	Figure booked by AG (A & E)	Figure of Expenditure by the Department	Difference
(1)	(2)	(3)	(4)	(5)	(6)
11	3451-Secretariat Economic Services-00-090-Secretariat-0008-Cattle and Fisheries Department	15928710	16036448	15928710	107738
12	2403-Animal husbandary-00-102-Cattle and Buffalo Development-0001-Cattle Breeding Region(Patna And Dumraon)	27068128	27068128	27053272	14856
13	2404-Dairy Development-00-102-Dairy Development Project-0101-Chilling Centres	128766170	144656738	128766170	15890568
14	2403-Animal husbandary-00-106-Other Livestock Development-0104-Scheme for control and prevention of Animal Diseases	22065916	21809781	21820995	11214
15	2404-Dairy Development-00-001-Direction and administration-0001-Headquater Establishment	23306008	22503810	23306008	802198
16	2405-Fisheries-00-001-Direction and Administration-0001-Fisheries Development Scheme	134132983	133189070	134132983	943913
17	2404-Dairy Development-00-191-Assistance to Co-operatives and Other Bodies Each milk Scheme will be minor-0102-National Agriculture Development Scheme	233540000	316130000	233540000	82590000
18	2404-Dairy Development-00-102-Dairy Development Projects-0103-Training	17316425	17301507	17316425	14918
19	2403-Animal husbandary-00-101- Veterinary Services and Animal Health-0101-Hospitals ,Dispensaries and Other Establishment	209961367	203075625	201394877	1680748
20	2403-Animal husbandary-00-103-Poultry Development-0106-Scheme for Range Poultry Farm, Central Poultry Development and production and Distribution of poultry Feed.	555569380	555393002	555360640	32362
21	2403-Animal husbandary-00-104-Sheep and wool Development-0102-Nutrition and Development of Avi and Aaza.	5622580	5505247	5622580	117333
22	2403-Animal husbandary-00-106-Other live Stock Development-0101-Scheme for survey and production of Milk, Egg, Meat and Wool.	4476047	4420779	4423999	3220
23	2403-Animal husbandary-00-106-Other live Stock Development-0605-Scheme for Survey and production of Milk, Egg, Meat and Wool.	4513496	4462598	4433524	29074

Sl. No.	Head	Available Fund	Figure booked by AG (A & E)	Figure of Expenditure by the Department	Difference
(1)	(2)	(3)	(4)	(5)	(6)
24	2405-Fisheries-00-101-Inland Fisheries-0103-Development of fish seed	520656	477483	520656	43173
25	2405-Fisheries-00-001-Direction and Administration-0101-Re-organisation of fisheries Directorate	2170943	2096432	2170943	74511
26	2405-Fisheries-00-101-Inland Fisheries-0001-Matasya PalakVikashAbhikaran	53873521	53191157	53873521	682364
27	2415-Agriculture Research and Education-05-Fisheries-004-Research-0001-Fisheries Research Scheme	5900285	5497447	5900285	402838
28	3454-Census Surveys and Statistics-01-Census-001-Direction and Administration-0602-Cattle Census	38503570	29866165	31899236	2033071
29	2404-Dairy Development-00-102-Dairy Development Projects-0010-Regional Establishment	56804335	56893292	56804335	88957
30	2405-Fisheries-00-001-Direction and Administration-0102-fisheries extension	20933986	20504227	20933986	429759
Total					107799275

(Source: Detailed Appropriation Account 2013-14 and figure furnished by Department)

Appendix- 2.25

(Reference: Paragraph 2.10.4; Page 52)

Surrender of fund on the last day of the financial year

Part A – Fund surrendered on the 24 January 2014

(₹ in crore)

Sl. No.	Head	Amount	Letter No.	Date
(1)	(2)	(3)	(4)	(5)
1	3456-Civil Supplies-00-102-Civil Supplies Scheme-0102-BPL Parivaron ko rajya ki Adhiprapti vyawastha se khadyan ki Apurti	124.18	43	24/01/2014
2	6408-Loans for Food Storage and Warehousing-01-Food-101-Procurement and Supply-0101-Loan for Food and Civil Supply Corporation	125.82	44	24/01/2014
Total-A		250.00		

Part B – Fund surrendered on the 31 March 2014

(₹ in crore)

Sl. No.	Head	Amount	Letter No.	Date
(1)	(2)	(3)	(4)	(5)
1	3451-Secretariat-Economic Services-00-090-Secretariate-0011-Food Supply and Commerce Department	0.21	93	31/03/2014
2	3456-Civil Supplies-00-001-Direction and Administration-0001-Head quarter Charges	33.67	91	31/03/2014
3	3456-Civil Supplies-00-001-Direction and Administration-0003-District Charges (Consumer Protection)	4.43	97	31/03/2014
4	3456-Civil Supplies-00-001-Direction and Administration-0002-District Charges	15.76	96	31/03/2014
5	3456-Civil Supplies-00-102-Civil Supplies Scheme-0004-Computerisation to PDS system	2.15	94	31/03/2014
6	3456-Civil Supplies-00-102-Civil Supplies Scheme-0102-BPL Parivaron ko rajya ki Adhiprapti vyawastha se khadyan ki Apurti	50.82	92	31/03/2014
7	3456-Civil Supplies-00-102-Civil Supplies Scheme-0103-District Charges –Public distribution System, Consumer Protection	0.29	95	31/03/2014
8	3456-Civil Supplies-00-191-Assistance to Municipal Corporation-0101-Nigrani and Anushravan hetu gathit Samiti ke Gair Sarkari Sadasyon ko Baithak and Yatra Bhatta	0.50	84	31/03/2014
9	3456-Civil Supplies-00-192-Assistance to Municipalities/Municipal Councils- 0101- Nigrani and Anushravan hetu gathit Samiti ke Gair Sarkari Sadasyon ka Baithak and Yatra Bhatta	7.00	85	31/03/2014
10	3456-Civil Supplies-00-193-Assistance to Nagar Panchayats/Notified Area Committees or Equivalent there of-0101 – Nigrani and Anushravan hetu gathit Samiti ke Gair Sarkari Sadasyon ka Baithak and Yatra Bhatta	7.25	86	31/03/2014

Sl. No.	Head	Amount	Letter No.	Date
(1)	(2)	(3)	(4)	(5)
11	3456-Civil Supplies-00-198-Assistance to Gram Panchayats-0101- Nigrani and Anushravan hetu gathit Samiti ke Gair Sarkari Sadasyon ka Baithak and Yatra Bhatta	10.00	87	31/03/2014
12	3456-Civil Supplies-00-789-Special Component Plan for Scheduled Casts- 0101-BPL Parivaron ko rajya ki Adhiprapti vyavastha se khadyan ki Apurti	193.53	90	31/03/2014
13	6408-Loans for Food Storage and Warehousing-01-Food-101-Procurement and Supply-0101-Loan for Food and Civil Supply Corporation	452.68	88	31/03/2014
Total-B		778.29		
Grand Total (A+B)		1028.29		

(Source: Grant Audit register of 2013-14, Government of Bihar and Departmental figures.)

Appendix- 2.26

(Reference: Paragraph 2.10.6; Page 53)

Non –reconciliation of departmental expenditure figures

(₹ in lakh)

Sl. No.	Head of Accounts	Figures of expenditure		Variation
		Booked by the Accountant General (A&E)	Shown by the Department	
(1)	(2)	(3)	(4)	(5)
1	3451-Secretariat Economic Services-00-090-Secretariat-0011-Food Supply and Commerce Department	496.06	500.49	4.43
2	3456-Civil Supplies-00-001-Direction and Administration-0001-Head Quarter Charges	2897.72	2887.79	9.93
3	3456-Civil Supplies-00-001-Direction and Administration-0002-District charges	4113.80	4189.77	75.97
4	3456-Civil Supplies-00-001-Direction and Administration-0003-District charges (Consumer protection)	944.71	961.78	17.07
5	3456-Civil Supplies-00-102-Civil Supplies Scheme-0004-Computerisation to PDS System	184.64	172.97	11.67
Total of variation				119.07

(Source: Detailed Appropriation Accounts of 2013-14, Government of Bihar and Departmental figures)

Appendix-3.1

(Reference: Paragraph; 3.3, Page 56)

Delay in submission of Accounts/Audit Reports of authorities or bodies for certification

Sl. No.	Name of Body	Period of entrustment	Year upto which accounts were rendered	Date of receipt of accounts	Period upto which Separate Audit Report is issued	Date of issue of Separate Audit Report	Placement of SAR in the Legislature	Delay in submission of accounts	Remarks
1	2	3	4	5	6	7	8	9	10
1	Bihar State Khadi and Village Industries Board, Patna	Upto 2009-10	2009-10	12/09/2013	2009-10	21/04/2014	SARs have been placed in the legislature by the department upto 2001-02 as per letter dated 23/12/2009	Three years two months	No Remarks
2	Bihar State Housing Board, (BSHB), Patna	2004-05 onwards	2009-10 to 2011-12	03/04/2014	2008-09	27/08/2014	Not yet communicated	Three years nine months	No Remarks
3	Bihar State Legal Services Authority, Patna	Permanent	2012-13	01/08/2014	2011-12	Not issued	Not placed	One year one month	SAR not issued due to late receipt of accounts
4	Rajendra Agriculture University, Pusa, Samastipur	Upto 2011-12	2012-13*	03/04/2014	2009-10	23/07/14	SAR of financial year 2001-2002 to 2002-2003 was sent for placement in the legislature on 29/07/2009	Nine months	No Remarks

* Entrustment for the audit of accounts for 2012-13 has not been obtained from the department.

(Source: Information furnished by General, Economic and Social sectors of the Accountant General (Audit), Bihar, Patna)

Appendix-3.2

(Reference: Paragraph 3.7; Page 59)

Operation of Minor Head 800-‘Other Expenditure’

(₹ in crore)

Sl. No.	Major head	Nomenclature	Total Expenditure	Expenditure under Minor head 800	Percentage of expenditure under Minor head 800
1	5452	Capital outlay on tourism	52.90	46.47	87.84
Total			52.90	46.47	87.84

(Source: Notes to Accounts for the year 2013-14)

Appendix-3.3

(Reference: Paragraph 3.7; Page 59)
Operation of Minor Head 800-‘Other Receipts’

(₹ in crore)

Sl. No.	Major head	Nomenclature	Total Receipts	Receipts under Minor head 800	Percentage of receipts Minor head under 800
1	0029	Land Revenue	201.71	125.53	62.23
2	0059	Public Works	10.80	10.82	100.19 [#]
3	0210	Medical and Public Health	29.93	19.45	64.98
4	0215	Water Supply and Sanitation	4.94	3.64	73.68
5	0230	Labour and Employment	4.85	3.44	70.93
6	0401	Crop Husbandry	6.66	3.43	51.50
7	0404	Dairy Development	3.12	3.12	100.00
8	0425	Co-operation	35.99	34.64	96.25
9	0506	Land Reforms	0.12	0.14	116.67 [#]
10	0851	Village and Small Industries	0.08	0.07	87.50
11	0852	Industries	3.66	3.66	100.00
12	1054	Road and Bridges	40.72	40.84	100.29 [#]
13	1452	Tourism	2.31	2.31	100.00
14	1456	Civil Supplies	0.10	0.10	100.00
TOTAL			344.99	251.19	

[#]Includes accounting refunds to the extent of ₹ 0.04 crore, ₹ 0.03 crore and ₹ 0.16 crore under MH-0059, 0506 and 1054 respectively. Hence the percentage is more than 100.

(Source: Notes to Accounts for the year 2013-14)

Appendix-3.4

(Reference: Paragraph; 3.8, Page 59)

Department-wise details in respect of cases of Defalcation, Misappropriation, Loss etc.

(₹ in crore)

Sl. No.	Name of the Department	Defalcation		Misappropriation		Loss		Total	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1	Registration, Excise and Prohibition	5	9.43	-	-	1	0.01	6	9.44
2	Industry	1	1.84	-	-	-	-	1	1.84
	Total	6	11.27			1	0.01	7	11.28

(Source: Information provided by the departments)

Appendix-3.5

(Reference: Paragraph; 3.8, Page 59)

Year-wise analysis of the Defalcation, Misappropriation, Loss etc. (Cases where final action was pending at the end of 31 March 2014)

Sl. No.	Name of the Department	Number of cases and amount						Total
		Upto 05 years	05 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	above 25 years	
1	Registration, Excise and Prohibition	5	1	-	-	-	-	6
2	Industry	-	-	-	1	-	-	1
	Total	5	1	-	1	-	-	7

(Source: Information provided by the departments)

Appendix-3.6

(Reference: Paragraph; 3.8, Page 59)
Reporting of cases of Defalcations

(₹ in crore)

Sl. No.	Department	Period relating to	Amount
1	Registration, Excise and Prohibition	2004-05 to 2011-12	9.44
2	Industry	1997-98	1.84
	Total		11.28

(Source: Information provided by the departments)

GLOSSARY OF ABBREVIATIONS

Glossary of Abbreviations

Sl. No.	Abbreviation	Full Form
1.	A&E	Accounts & Entitlement
2.	AC	Abstract Contingent
3.	AE	Aggregate Expenditure
4.	AIA	All India Average
5.	AP	Annual Plan
6.	BBM	Bihar Budget Manual
7.	BE	Budget Estimates
8.	BTC	Bihar Treasury Code
9.	CAG	Comptroller and Auditor General of India
10.	CAGR	Compound Annual Growth Rate
11.	CE	Capital Expenditure
12.	CFS	Consolidated Fund of State
13.	CSF	Consolidated Sinking Fund
14.	DC	Detailed Contingent
15.	DCRF	Debt Consolidation and Relief Facility
16.	DDO	Drawing and Disbursing Officer
17.	DE	Development Expenditure
18.	DRDA	District Rural Development Agency
19.	ES	Economic Services
20.	GIA	Grants-in-Aid
21.	GoB	Government of Bihar
22.	GoI	Government of India
23.	GS	General Services
24.	GSDP	Gross State Domestic Product
25.	IAY	Indira Awas Yojana
26.	IGAS	Indian Government Accounting Standard
27.	MTFP	Medium Term Fiscal Policy
28.	NABARD	National Bank for Agriculture and Rural Development
29.	NPRE	Non-Plan Revenue Expenditure
30.	NSS	National Small Saving
31.	NSSF	National Small Saving Fund
32.	NTR	Non-Tax Revenue
33.	OTR	Own Tax Revenue
34.	PAC	Public Accounts Committee
35.	PF	Provident Fund
36.	PMGSY	Pradhan Mantri Gram Sadak Yojana
37.	RBI	Reserve Bank of India
38.	RE	Revenue Expenditure
39.	RR	Revenue Receipts
40.	S&W	Salary and Wages
41.	SAR	Separate Audit Report
42.	SS	Social Services
43.	SSA	Sarva Shiksha Abhiyan
44.	ThFC	Thirteenth Finance Commission
45.	UC	Utilisation Certificate
46.	VAT	Value Added Tax